



**SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.**

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

**ORIGINAL
FILE COPY**

FILED

**VOLUME III
BOOK 2 OF 6**

DEC 12 1996

JON S. WHEELER
Clerk District Court of Appeal
First District

WASTEWATER MINIMUM FILING REQUIREMENTS

Containing

**SCHEDULES A & B - RATE BASE AND OPERATING INCOME
for
Fox Run through Park Manor**

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

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

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

DOCKET NO. 920199-WS
VOLUME III
BOOK 2 OF 6

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

TABLE OF CONTENTS

<u>SYSTEM NAME</u>	<u>COUNTY</u>	<u>RATE BASE SCHEDULE A</u>	<u>OPERATING INCOME SCHEDULE B</u>
Fox Run	Martin	1 - 27	28 - 59
Holiday Haven	Lake	60 - 86	87 - 118
Jungle Den	Volusia	119 - 145	146 - 177
Leilani Heights	Martin	178 - 204	205 - 236
Leisure Lakes	Highlands	237 - 263	264 - 295
Marco Shores Utilities	Collier	296 - 322	323 - 354
Marion Oaks Utilities	Marion	355 - 381	382 - 413
Meredith Manor	Seminole	414 - 440	441 - 472
Morningview	Lake	473 - 499	500 - 531
Palm Port	Putnam	532 - 558	559 - 590
Palm Terrace	Pasco	591 - 617	618 - 649
Park Manor	Putnam	650 - 676	677 - 708

Sewer Rate Base

Historical Test Year Ended 12/31/91

Fox Run - 679

Martin County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Martin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	306,681	(3,908)	302,773	A-6 (S)	
2	Utility Land & Land Rights	3,802	0	3,802	A-6 (S)	
3	Non-Used & Useful	(49,141)	0	(49,141)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(58,414)	308	(58,107)	A-10 (S)	
6	CIAC	(192,071)	0	(192,071)	A-12 (S)	
7	Accumulated Amortization of CIAC	43,480	0	43,480	A-14 (S)	
8	Acquisition Adjustments	0	0	0	A-20 (S)	
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)	
10	Advances for Construction	0	0	0	A-16 (S)	
11	Deferred Tax	1,063	0	1,063	C-7 (S)	
12	Working Capital Allowance	3,696	189	3,886	A-17 (S)	
13	TOTAL SEWER RATE BASE	81,084	(3,411)	57,683		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Martin / Fox Run
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim: ☒ Final ☐
Historic ☒ 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 (1/6 O&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-2 (S)
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	306,681	(3,908)	302,773	A-6 (S)
2	Utility Land & Land Rights	3,802	0	3,802	A-6 (S)
3	Non-Used & Useful	(49,141)	0	(49,141)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(56,414)	308	(56,107)	A-10 (S)
6	CIAC	(192,071)	0	(192,071)	A-12 (S)
7	Accumulated Amortization of CIAC	43,480	0	43,480	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	1,063	0	1,063	C-7 (S)
12	Working Capital Allowance	3,696	(118)	3,578	A-17 (S)
13	TOTAL SEWER RATE BASE	61,094	(3,718)	57,376	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
0
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

	(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			
Line No.	Description	Beginning	Ending	Average	Supporting Schedules
1	A. UTILITY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(7,816)	0	(3,908)	A-6 (S)
3					
4	2.				
5					
6					
7		(7,816)	0	(3,908)	
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):				
9	1.				A-6 (S)
10					
11	2.				
12					
13					
14		0	0	0	
15	C. NON-USED AND USEFUL (Interim / Final):				
16	1.				A-7 (S)
17					
18	2.				
19					
20					
21		0	0	0	
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):				
23	1.				A-2 (S)
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.	421	421	421	A-10 (S)
31					
32	2. An adjustment was made on the company's books in 1991 to record additional	0	(227)	(113)	
33	depreciation relating to computer software (General Plant Acct. 390.51 - 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 (Orcorn) was shortened.				
37					
38		421	194	308	
39					
40					
41	F. CIAC (Interim / Final):				
42	1.				A-12 (S)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91

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

0
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.

Line No.	Description	RATE BASE ADJUSTMENTS			Supporting Schedules
		Beginning	Ending	Average	
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (S)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (S)
24					
25	2.				
26					
27		0	0	0	
28					
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (S)
31					
32	2.				
33					
34		0	0	0	
35					
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(118)	(118)	(118)	A-17 (S)
38					
39	2.				
40					
41					
42		(118)	(118)	(118)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	189	189	189	A-17 (S)
45					
46	2.				
47					
48		189	189	189	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(7,513)	76	(3,718)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(7,206)	383	(3,411)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-4 (S)

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 19860 ENDED 06/30/87	197,338
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 SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	187,338
7	1987 Additions	8,148
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	8,148
11	12/31/87 BALANCE	205,486
12	1988 Additions	25,740
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	25,740
16	12/31/88 BALANCE	231,226
17	1989 Additions	6,809
18	1989 Retirements	277
19	1989 Adjustments	0
20	1989 Net Additions	6,532
21	12/31/89 BALANCE	237,658
22	1990 Additions (A/C 101)	68,437
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	68,437
27	12/31/90 BALANCE	306,295
28	1990 General Plant Reallocation Adjustments *	4,725
29	12/31/90 ADJUSTED BALANCE	311,021
30	1991 Additions (A/C 101)	(1,076)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(1,076)
35	12/31/91 BALANCE	309,944

* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.

** Account 106 - "Completed Construction Not Classified", Subaccount 301.0

Beginning, End of Year, and Average Balances

FPSC

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2

Supporting Schedules: A-3 (S)

NABUC Account 105 represents Completed Construction Not Classified, subaccount 351.0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Martin / Fox Run

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)

Supporting Schedules: A-12 (S), A-16 (S)

	(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 Contn. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0	0%	0
3	352.1 Franchises	115	0	0	115	0%	0
4	389.1 Other Plant & Misc.	19	0	0	19	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	3,115	0	0	3,115	0%	0
7	354.2 Structures & Improvements	(51)	(2)	0	(49)	0%	0
8	360.2 Collection Sewers - F	71,447	2,177	0	69,270	0%	0
9	361.2 Collection Sewers - G	5,052	154	0	4,898	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	17,226	0	0	17,226	0%	0
12	364.2 Flow Measuring Devices	3,550	0	0	3,550	0%	0
13	365.2 Flow Measuring Installation	1	0	0	1	0%	0
14	389.2 Other Plant & Misc. Equipment	15	0	0	15	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	399	12	0	387	0%	0
18	370.3 Receiving Wells	35,114	1,070	0	34,044	0%	0
19	371.3 Pumping Equipment	6,089	186	0	5,903	0%	0
20	389.3 Other Plant & Misc. Equipment	31	1	0	30	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	214	0	0	214	0%	0
23	354.4 Structures & Improvements	11,368	0	0	11,368	37%	4,206
24	380.4 Treatment & Disposal	81,904	0	0	81,904	37%	30,304
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	61,512	0	0	61,512	37%	22,760
27	389.4 Other Plant & Misc. Equipment	25	0	0	25	37%	9
28	GENERAL PLANT						
29	353.5 Land & Land Rights	473	0	0	473	0%	0
30	354.5 Structures & Improvements	2,347	0	0	2,347	0%	0
31	390.5 Office Furniture & Equipment	1,204	0	0	1,204	0%	0
32	390.51 Computer Equipment	1,861	0	0	1,861	0%	0
33	391.5 Transportation Equipment	1,600	0	0	1,600	0%	0
34	392.5 Stores Equipment	13	0	0	13	0%	0
35	393.5 Tools, Shop, & Garage	606	0	0	606	0%	0
36	394.5 Laboratory Equipment	134	0	0	134	0%	0
37	395.5 Power Operated Equipment	790	0	0	790	0%	0
38	396.5 Communication Equipment	249	0	0	249	0%	0
39	397.5 Miscellaneous Equipment	84	0	0	84	0%	0
40	398.5 Other Tangible Plant	66	0	0	66	0%	0
41							
42	INTANGIBLE PLANT	134	0	0	134		0
43	COLLECTION PLANT	100,356	2,330	0	98,026		0
44	SYSTEM PUMPING PLANT	41,633	1,269	0	40,364		0
45	TREATMENT AND DISPOSAL PLANT	155,023	0	0	155,023		57,279
46	GENERAL PLANT	9,428	0	0	9,428		0
47							
48	TOTAL PLANT IN SERVICE	306,575	3,598	0	302,976		57,279
49	LAND & LAND RIGHTS	3,802	0	0	3,802		0
50	TOTAL PIS LESS LAND	302,773	3,598	0	299,175		57,279
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						18.91%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Martin / Fox Run
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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	57,279	0	57,279	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(8,138)	0	(8,138)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	49,141	0	49,141	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)	
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES	
1	BALANCE PER ORDER 19860 ENDED 06/30/87		28,443
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 SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	28,443
7	1987 Additions	1,963
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,963
11	12/31/87 BALANCE	30,406
12	1988 Additions	4,344
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,344
16	12/31/88 BALANCE	34,750
17	1989 Additions	5,939
18	1989 Retirements	0
19	1989 Adjustments	(277)
20	1989 Net Additions	5,662
21	12/31/89 BALANCE	40,412
22	1990 Additions	7,080
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	7,080
26	12/31/90 BALANCE	47,492
27	1990 General Plant Reallocation Adjustments *	2,455
28	12/31/90 ADJUSTED BALANCE	49,947
29	1991 Additions	12,934
30	1991 Retirements	0
31	1991 Adjustments	(194)
32	1991 Net Additions	12,740
33	12/31/91 BALANCE	62,687

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
1	INTANGIBLE PLANT									
2	351.1 Organization	421	0	421	(421)	(421)	0	421	(421)	0
3	352.1 Franchises	0	3	3	0	0	3	1	0	1
4	389.1 Other Plant & Misc.	0	1	2	0	0	2	1	0	1
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(1)	(2)	(3)	0	0	(3)	(2)	0	(2)
8	360.2 Collection Sewers - F	15,543	2,382	17,925	0	0	17,925	16,734	0	16,734
9	361.2 Collection Sewers - G	128	112	241	0	0	241	184	0	184
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	3,660	453	4,114	0	0	4,114	3,887	0	3,887
12	364.2 Flow Measuring Devices	561	710	1,271	0	0	1,271	916	0	916
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	0	1	1	0	0	1	1	0	1
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	24	12	36	0	0	36	30	0	30
18	370.3 Receiving Wells	7,849	1,097	8,946	0	0	8,946	8,398	0	8,398
19	371.3 Pumping Equipment	279	338	617	0	0	617	448	0	448
20	389.3 Other Plant & Misc. Equipme	1	2	2	0	0	2	2	0	2
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	666	355	1,021	0	0	1,021	844	0	844
24	380.4 Treatment & Disposal	17,064	4,550	21,614	0	0	21,614	19,339	0	19,339
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	783	2,050	2,833	0	0	2,833	1,808	0	1,808
27	389.4 Other Plant & Misc. Equipme	4	1	5	0	0	5	4	0	4
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	307	59	365	0	0	365	336	0	336
31	390.5 Office Furniture & Equipment	385	80	466	0	0	466	426	0	426
32	390.51 Computer Equipment	198	310	508	0	227	735	353	113	466
33	391.5 Transportation Equipment	974	267	1,241	0	0	1,241	1,108	0	1,108
34	392.5 Stores Equipment	4	1	4	0	0	4	4	0	4
35	393.5 Tools, Shop, & Garage	277	38	314	0	0	314	296	0	296
36	394.5 Laboratory Equipment	58	9	67	0	0	67	62	0	62
37	395.5 Power Operated Equipment	631	66	697	0	0	697	664	0	664
38	396.5 Communication Equipment	92	25	117	0	0	117	105	0	105
39	397.5 Miscellaneous Equipment	13	6	19	0	0	19	16	0	16
40	398.5 Other Tangible Plant	26	7	33	0	0	33	30	0	30
41		0								
42	INTANGIBLE PLANT	422	4	426	(421)	(421)	5	424	(421)	3
43	COLLECTION PLANT	19,892	3,657	23,548	0	0	23,548	21,720	0	21,720
44	SYSTEM PUMPING PLANT	8,153	1,450	9,602	0	0	9,602	8,878	0	8,878
45	TREATMENT AND DISPOSAL	18,516	6,957	25,473	0	0	25,473	21,995	0	21,995
46	GENERAL PLANT	2,965	866	3,832	0	227	4,059	3,396	113	3,512
47										
48	TOTAL SEWER ACCUM. DEP.	49,947	12,934	62,881	(421)	(194)	62,697	56,414	(308)	56,107

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Martin / Fox Run

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEPRE.	1991 NON-USED & USEFUL			
		Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Dep.	Percentage	Average Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	0%	0
3	352.1 Franchises	1	0	1	0%	0
4	389.1 Other Plant & Misc.	1	0	1	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	(2)	(0)	(2)	0%	0
8	360.2 Collection Sewers - F	16,734	64	16,670	0%	0
9	361.2 Collection Sewers - G	184	4	180	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	3,887	0	3,887	0%	0
12	364.2 Flow Measuring Devices	916	0	916	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	1	0	1	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	30	0	30	0%	0
18	370.3 Receiving Wells	8,398	31	8,366	0%	0
19	371.3 Pumping Equipment	448	5	443	0%	0
20	389.3 Other Plant & Misc. Equipment	2	0	2	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	844	0	844	37%	312
24	380.4 Treatment & Disposal	19,339	0	19,339	37%	7,155
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	1,808	0	1,808	37%	669
27	389.4 Other Plant & Misc. Equipment	4	0	4	37%	2
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	336	0	336	0%	0
31	390.5 Office Furniture & Equipment	426	0	426	0%	0
32	390.51 Computer Equipment	466	0	466	0%	0
33	391.5 Transportation Equipment	1,108	0	1,108	0%	0
34	392.5 Stores Equipment	4	0	4	0%	0
35	393.5 Tools, Shop, & Garage	296	0	296	0%	0
36	394.5 Laboratory Equipment	62	0	62	0%	0
37	395.5 Power Operated Equipment	664	0	664	0%	0
38	396.5 Communication Equipment	105	0	105	0%	0
39	397.5 Miscellaneous Equipment	16	0	16	0%	0
40	398.5 Other Tangible Plant	30	0	30	0%	0
41						
42	INTANGIBLE PLANT	3	0	3		0
43	COLLECTION PLANT	21,720	68	21,652		0
44	SYSTEM PUMPING PLANT	8,878	37	8,840		0
45	TREATMENT AND DISPOSAL	21,995	0	21,995		8,138
46	GENERAL PLANT	3,512	0	3,512		0
47						
48	TOTAL SEWER ACCUM. DEP.	56,107	105	56,002		8,138
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				14.53%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	BALANCE PER ORDER 19860 ENDED 06/30/87	177,323
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 SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	177,323
7	1987 Additions	3,100
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,100
11	12/31/87 BALANCE	180,423
12	1988 Additions	3,500
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,500
16	12/31/88 BALANCE	183,923
17	1989 Additions	1,400
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,400
21	12/31/89 BALANCE	185,323
22	1990 Additions	5,698
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,698
26	12/31/90 BALANCE	191,021
27	1991 Additions	2,100
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,100
31	12/31/91 BALANCE	193,121

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

Company: SSU / Martin / Fox Run
Docket No.: 820188-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	187,423	2,100	189,523	0	0	189,523	188,473	0	188,473	
3	Contributed Lines	3,598	0	3,598	0	0	3,598	3,598	0	3,598	
4	Cont. Pty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6											
	TOTAL SEWER CIAC	191,021	2,100	193,121	0	0	193,121	192,071	0	192,071	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 1980 ENDED 06/30/87	25,504
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 SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER 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		25,504
7	1987 Additions		1,789
8	1987 Retirements		0
9	1987 Adjustments		0
10	1987 Net Additions		1,789
11	12/31/87 BALANCE		27,293
12	1988 Additions		3,643
13	1988 Retirements		0
14	1988 Adjustments		0
15	1988 Net Additions		3,643
16	12/31/88 BALANCE		30,936
17	1989 Additions		4,633
18	1989 Retirements		0
19	1989 Adjustments		0
20	1989 Net Additions		4,633
21	12/31/89 BALANCE		35,569
22	1990 Additions		4,704
23	1990 Retirements		0
24	1990 Adjustments		0
25	1990 Net Additions		4,704
26	12/31/90 BALANCE		40,273
27	1991 Additions		6,413
28	1991 Retirements		0
29	1991 Adjustments		0
30	1991 Net Additions		6,413
31	12/31/91 BALANCE		46,686

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S), A-13 (S)
 Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	40,228	6,293	46,521	0	0	46,521	43,375	0	43,375	
3	Contributed Lines	45	120	165	0	0	165	105	0	105	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	40,273	6,413	46,686	0	0	46,686	43,480	0	43,480	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Marlin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)				
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules	
1	Operation and Maintenance Expenses	29,570	(944)	28,627	29,570	1,514	31,084	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	3,696	(118)	3,578	3,696	189	3,886		

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 ☒

Historic ☒ Projected ☐

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

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

Page 1 of 1

Preparer: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	208,688,463	195,784,478
2	Utility Plant Held For Future Use	38,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,482
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)	38,886
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	1,284,225	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 ☒
Historic ☒ Projected ☐

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

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

(1)		(2)	(3)
Line No.	EQUITY CAPITAL & LIABILITIES	Test Year Ended 12/31/91	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	5,777,528	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	20,574,543
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	245,517,269	235,854,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

	(1)	(2)	(3)	(4)
	ACQUISITION 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/adjustments)	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			
		1991	Supporting Schedules	Recap Schedules
8	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	18.91%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	14.53%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Fox Run - 679

Martin County (SSU)

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

Company: SSU / Martin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	10,348	6,592	16,940	31,893	48,833	188.27%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	10,348	6,592	16,940	31,893	48,833		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	29,570	1,514	31,084	0	31,084		B-6 (S)
6	Depreciation, net of CIAC Amort.	3,947	0	3,947	0	3,947		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	3,628	1,448	5,076	1,435	6,511		B-15, B-3 (S)
9	Provision For Income Taxes	(12,285)	1,440	(10,845)	11,461	616		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	24,860	4,402	29,262	12,896	42,159		
11	NET OPERATING INCOME:	(14,512)	2,189	(12,322)	18,998	6,674		
12	RATE BASE	61,084		57,683		57,683		A-2 (S)
13	RATE OF RETURN	-23.75%		-21.36%		11.57%		D-1 (S)

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

Company: SSU / Martin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	10,348	6,592	16,940	29,733	46,673	175.52%		
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	10,348	6,592	16,940	29,733	46,673		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	29,570	(944)	28,627	0	28,627		B-6 (S)	
6	Depreciation, net of CIAC Amort.	3,947	0	3,947	0	3,947		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	3,628	1,448	5,076	1,338	6,414		B-15, B-3 (S)	
9	Provision For Income Taxes	(12,285)	2,372	(9,914)	10,685	772		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	24,860	2,876	27,736	12,023	39,760			
11	NET OPERATING INCOME:	(14,512)	3,715	(10,798)	17,710	6,914			
12	RATE BASE	61,094		57,376		57,376		A-2 (S)	
13	RATE OF RETURN	-23.75%		-18.82%		12.05%		D-1 (S)	

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

Company: SSU / Martin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	12.05% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	57,376	57,683	A-2 (S)	-
5	Required Income (L3 x L4)	6,914	6,674	-	-
6	Adjusted Income under Present Rates	(10,796)	(12,322)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	17,710	18,996	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	28,395	30,458	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	29,733	31,893	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	28,395	30,458	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	10,685	11,461	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	1,338	1,435	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	17,710	18,996		B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS

Test Year Ended: 12/31/91

0
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 (S)

Page 2 of 2

Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

	(1)	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		
Line No.	Description	Interim	Final	Supporting Schedules
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	6,592	6,592	B-4 (S)
3				
4	2.			
5				
6				
7		6,592	6,592	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(944)	(944)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		395	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		84	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		150	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(12)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		1,026	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		815	B-6 (S)
22				
23				
24		(944)	1,514	
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30				
31		0	0	
32	D. AMORTIZATION:			
33	1.			B-18 (S)
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.	297	297	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,152	1,152	B-15 (S)
43	and reclassify consistent with NARUC.			
44				
45		1,448	1,448	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,372	1,440	B-17 (S)
48				
49	2.			
50				
51				
52		2,372	1,440	
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	3,715	2,189	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Martin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
1991 REVENUES (PRESENT)				
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	10,375	0	
3	521.2 Flat Rate - Commercial	0	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	0	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	0	0	
9	522.2 Measured - Commercial	0	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	10,375	6,565	16,940
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	(27)	0	
17	SUBTOTAL OTHER SEWER SALES	(27)	27	0
18	TOTAL SEWER SALES	10,348	6,592	16,940
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	0	0	
24	TOTAL OTHER SEWER REVENUES	0	0	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	10,348	6,592	16,940
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	10,348	6,592	16,940

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Martin / Fox Run

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

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	13,344	780	14,124	10,818	541	11,359	633	99	732	1,893	141	2,034	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	3,931	(461)	3,470	3,064	(929)	2,135	181	(51)	131	685	519	1,205	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	2,261	82	2,343	2,261	82	2,343	0	0	0	0	0	0	
6	715 Purchased Power	5,486	3	5,489	5,454	0	5,454	0	3	3	33	0	33	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	222	8	230	222	8	230	0	0	0	0	0	0	
9	720 Materials and Supplies	1,198	57	1,255	1,035	38	1,073	6	10	17	157	9	166	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	152	6	159	0	0	0	0	0	0	152	6	159	
12	733 Contractual Services - Legal	62	4	66	0	0	0	0	0	0	62	4	66	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	920	36	956	846	31	877	0	0	0	74	5	79	
15	741 Rental of Building/Real Prop.	30	15	44	0	0	0	0	0	0	30	15	44	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	730	31	761	728	26	755	1	4	5	1	1	1	
18	756 Insurance - Vehicle	90	15	105	0	0	0	0	0	0	90	15	105	
19	757 Insurance - General Liability	104	12	116	0	0	0	0	0	0	104	12	116	
20	758 Insurance - Workman's Comp.	2	463	465	0	377	377	0	23	23	2	64	66	
21	759 Insurance - Other	61	3	64	0	0	0	0	0	0	61	3	64	
22	760 Advertising Expense	6	0	7	0	0	0	0	0	0	6	0	7	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	395	395	0	0	0	0	0	0	0	395	395	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	164	11	175	0	0	0	164	11	175	0	0	0	
26	775 Miscellaneous Expenses	805	54	859	0	0	0	1	4	5	804	50	854	
27	TOTAL SEWER O&M EXPENSES	29,570	1,514	31,084	24,428	173	24,602	987	102	1,089	4,155	1,238	5,394	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	13,344	780	14,124	10,818	541	11,359	633	99	732	1,893	141	2,034	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	3,931	(461)	3,470	3,064	(929)	2,135	181	(51)	131	685	519	1,205	
32	TOTAL SEWER LABOR COSTS	17,275	320	17,594	13,882	(388)	13,493	815	48	862	2,578	660	3,239	

0034

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

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

Line No.	Account No. and Name	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	701 Salaries & Wages - Employees	13,344	0	13,344	10,818	0	10,818	633	0	633	1,893	0	1,893
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	3,931	(1,390)	2,541	3,064	(1,004)	2,060	181	(61)	121	685	(325)	360
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,261	0	2,261	2,261	0	2,261	0	0	0	0	0	0
6	715 Purchased Power	5,486	0	5,486	5,454	0	5,454	0	0	0	33	0	33
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	222	0	222	222	0	222	0	0	0	0	0	0
9	720 Materials and Supplies	1,198	0	1,198	1,035	0	1,035	6	0	6	157	0	157
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	152	0	152	0	0	0	0	0	0	152	0	152
12	733 Contractual Services - Legal	62	0	62	0	0	0	0	0	0	62	0	62
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	920	0	920	846	0	846	0	0	0	74	0	74
15	741 Rental of Building/Real Prop.	30	0	30	0	0	0	0	0	0	30	0	30
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
17	750 Transportation Expense	730	0	730	728	0	728	1	0	1	1	0	1
18	756 Insurance - Vehicle	90	0	90	0	0	0	0	0	0	90	0	90
19	757 Insurance - General Liability	104	0	104	0	0	0	0	0	0	104	0	104
20	758 Insurance - Workman's Comp.	2	446	448	0	363	363	0	21	21	2	62	64
21	759 Insurance - Other	61	0	61	0	0	0	0	0	0	61	0	61
22	760 Advertising Expense	6	0	6	0	0	0	0	0	0	6	0	6
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	164	0	164	0	0	0	164	0	164	0	0	0
26	775 Miscellaneous Expenses	805	0	805	0	0	0	1	0	1	804	0	804
27	TOTAL SEWER O&M EXPENSES	29,570	(944)	28,627	24,428	(640)	23,788	987	(40)	947	4,155	(263)	3,892
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	13,344	0	13,344	10,818	0	10,818	633	0	633	1,893	0	1,893
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	3,931	(1,390)	2,541	3,064	(1,004)	2,060	181	(61)	121	685	(325)	360
32	TOTAL SEWER LABOR COSTS	17,275	(1,390)	15,885	13,882	(1,004)	12,878	815	(61)	754	2,578	(325)	2,253

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

FPSC
Schedule: B-6 (S)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.1-8 Salaries & Wages - Employees	976	975	1,205	1,403	934	743	1,205	1,208	1,260	1,043	896	1,496	13,344	0	13,344	780	14,124
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	334	291	366	377	257	246	334	442	352	290	256	366	3,931	(1,390)	2,541	(461)	3,470
4	710.1-8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal Expense	0	151	0	0	588	172	0	301	700	0	0	350	2,261	0	2,261	82	2,343
6	715.1-8 Purchased Power	381	357	370	346	377	347	340	490	577	646	669	586	5,486	0	5,486	3	5,489
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	0	0	0	0	0	0	0	94	0	0	0	128	222	0	222	8	230
9	720.1-8 Materials and Supplies	232	177	212	18	280	131	26	51	31	205	35	(199)	1,198	0	1,198	57	1,255
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-8 Contractual Services - Accl.	11	13	12	12	13	13	13	12	13	13	11	15	152	0	152	6	159
12	733.1-8 Contractual Services - Legal	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	4	66
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	55	266	68	95	56	68	70	33	92	75	33	7	920	0	920	36	956
15	741.1-8 Rental of Building/Real Prop.	2	3	2	2	2	2	3	2	2	3	2	3	30	0	30	15	44
16	742.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
17	750.1-8 Transportation Expense	24	10	98	278	39	4	53	51	54	35	64	22	730	0	730	31	761
18	756.1-8 Insurance - Vehicle	6	8	7	7	8	7	8	7	8	8	7	9	90	0	90	15	105
19	757.1-8 Insurance - General Liability	8	9	8	9	9	9	9	8	9	9	8	11	104	0	104	12	116
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	446	448	463	465
21	759.1-8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	3	64
22	760.1-8 Advertising Expense	0	1	1	1	1	1	1	1	1	1	0	1	6	0	6	0	7
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	395	395
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	9	13	16	13	14	11	13	14	11	14	15	19	164	0	164	11	175
26	775.1-8 Miscellaneous Expenses	58	69	65	66	68	67	70	63	68	70	61	81	805	0	805	54	859
27	TOTAL SEWER O&M EXPENSES	2,106	2,352	2,460	2,638	2,657	1,830	2,155	2,786	3,188	2,423	2,068	2,908	29,570	(844)	28,627	1,514	31,084
28																		
29																		
30																		
31																		
32																		
33																		
													</					

Total Direct Expenses (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0037

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

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

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	35	51	63	51	55	43	50	54	44	53	60	74	633	0	633	99	732	
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.7 Employee Pensions & Benefits	10	15	18	15	16	12	14	16	13	15	17	21	181	(61)	121	(51)	131	
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.7 Materials and Supplies	0	0	1	0	1	0	0	1	0	1	1	1	6	0	6	10	17	
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5	
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	21	21	23	23	
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.7 Bad Debt Expense	9	13	16	13	14	11	13	14	11	14	15	19	164	0	164	11	175	
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5	
27	SEWER CUST ACCTS EXPENSES	54	80	99	80	85	68	77	85	69	82	93	116	987	(40)	947	102	1,089	
28																Total Labor	Total Labor	Total Adj. Labor	
29																	Adjustments		
30																633	99	732	
31																0	0	0	
32																181	(51)	131	
33																TOTAL SEWER CUST ACCTS LABOR COSTS	815	48	862

Total Allocated A&G Expenses (7XX.8)Historic ☒ Projected ☐

Recap Schedules: B-6 (S) P. 1 of 5

0039

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Martin / Fox Run

Docket No. 920199-W5
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-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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		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
								Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses						
1	701 1-8 Salaries & Wages - Employees	13,344	0	13,344	13,344	0	0	46	73	(12)	13,452	673	0	780	14,124
2	703 1-8 Salaries & Wages - Officers, Etc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 1-8 Employee Pensions & Benefits	3,931	(1,390)	2,541	3,931	(1,390)	0	12	10	0	2,562	93	815	(461)	3,470
4	710 1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 1-8 Sludge Removal	2,261	0	2,261	2,261	0	0	0	0	0	2,281	82	0	82	2,343
6	715 1-8 Purchased Power	5,486	0	5,486	5,486	0	0	0	3	0	5,489	0	0	3	5,489
7	716 1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 1-8 Chemicals	222	0	222	222	0	0	0	0	0	222	8	0	8	230
9	720 1-8 Materials and Supplies	1,198	0	1,198	1,198	0	0	2	11	0	1,211	44	0	57	1,255
10	731 1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 1-8 Contractual Services - Acct	152	0	152	152	0	0	1	0	0	153	6	0	6	159
12	733 1-8 Contractual Services - Legal	62	0	62	62	0	0	1	0	0	63	2	0	4	66
13	734 1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 1-8 Contractual Services - Other	920	0	920	920	0	0	2	0	0	922	33	0	36	956
15	741 1-8 Rental of Building/Real Prop	30	0	30	30	0	0	0	13	0	43	2	0	15	44
16	742 1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
17	750 1-8 Transportation Expense	730	0	730	730	0	0	0	4	0	734	27	0	31	761
18	756 1-8 Insurance - Vehicle	90	0	90	90	0	0	2	9	0	101	4	0	15	105
19	757 1-8 Insurance - General Liability	104	0	104	104	0	0	2	5	0	112	4	0	12	116
20	758 1-8 Insurance - Workman's Comp.	2	446	448	2	446	0	0	1	0	449	16	0	463	465
21	759 1-8 Insurance - Other	61	0	61	61	0	0	0	0	0	61	2	0	3	64
22	760 1-8 Advertising Expense	6	0	6	6	0	0	0	0	0	7	0	0	0	7
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	395	0	0	0	395	0	0	395	395
24	767 1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 1-8 Bad Debt Expense	164	0	164	164	0	0	0	11	0	175	0	0	11	175
26	775 1-8 Miscellaneous Expenses	805	0	805	805	0	0	13	11	0	829	30	0	54	859
27	TOTAL SEWER O&M EXPENSES	29,570	(944)	28,627	29,570	(944)	395	84	150	(12)	29,294	1,026	815	1,514	31,084

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 in books for rate case purposes.
Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (7X.1 - .6)

Company: SSU / Martin / Fox Run

Docket No. 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FP&C
 Schedule: B-6 (S)
 Page 6 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 4 of 10
 Supporting Schedules: Allocation Schedules

Line No	Account No. and Name	(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											
		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	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	701 1-6 Salaries & Wages - Employees	10,818		10,818	10,818					10,818			541	541	11,359	
2	703 1-6 Salaries & Wages - Officers, Etc.	0		0	0					0			0	0	0	
3	704 1-6 Employee Pensions & Benefits	3,064	(1,004)	2,060	3,064	(1,004)				2,060			75	(929)	2,135	
4	710 1-6 Purchased Sewer	0		0	0					0			0	0	0	
5	711 1-6 Sludge Removal	2,261		2,261	2,261					2,261			82	82	2,343	
6	715 1-6 Purchased Power	5,454		5,454	5,454					5,454			0	0	5,454	
7	716 1-6 Fuel for Power Purchased	0		0	0					0			0	0	0	
8	719 1-6 Chemicals	222		222	222					222			8	8	230	
9	720 1-6 Materials and Supplies	1,035		1,035	1,035					1,035			38	38	1,073	
10	731 1-6 Contractual Services - Engr.	0		0	0					0			0	0	0	
11	732 1-6 Contractual Services - Acct.	0		0	0					0			0	0	0	
12	733 1-6 Contractual Services - Legal	0		0	0					0			0	0	0	
13	734 1-6 Contractual Services - Mgmt. Fees	0		0	0					0			0	0	0	
14	735 1-6 Contractual Services - Other	846		846	846					846			31	31	877	
15	741 1-6 Rental of Building/Real Prop.	0		0	0					0			0	0	0	
16	742 1-6 Rental of Equipment	0		0	0					0			0	0	0	
17	750 1-6 Transportation Expense	728		728	728					728			26	26	755	
18	756 1-6 Insurance - Vehicle	0		0	0					0			0	0	0	
19	757 1-6 Insurance - General Liability	0		0	0					0			0	0	0	
20	758 1-6 Insurance - Workman's Comp	0	363	363	0	363				363			13	377	377	
21	759 1-6 Insurance - Other	0		0	0					0			0	0	0	
22	760 1-6 Advertising Expense	0		0	0					0			0	0	0	
23	766 1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0					0			0	0	0	
24	767 1-6 Reg. Comm. Exp. - Other	0		0	0					0			0	0	0	
25	770 1-6 Bad Debt Expense	0		0	0					0			0	0	0	
26	775 1-6 Miscellaneous Expenses	0		0	0					0			0	0	0	
27	TOTAL SEWER DIRECT O&M EXPENSES	24,428	(640)	23,788	24,428	(640)	0	0	0	23,788		0	173	24,602		

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

0041

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Martin / Fox Run

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

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

FPSC
Schedule: B-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

Line No	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
		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	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	701.7 Salaries & Wages - Employees	633		633	633				70	(6)	697	35		99	732
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	181	(61)	121	181	(61)			5		126	5		(51)	134
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				3		3			3	3
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	6		6	6				10		16	1		10	17
10	731.7 Contractual Services - Engr	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	1		1	1				4		5	0		4	5
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp.	0	21	21	0	21			1		22	1		23	23
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
25	770.7 Bad Debt Expense	164		164	164				11		175			11	175
26	775.7 Miscellaneous Expenses	1		1	1				4		5	0		4	5
27	TOTAL SEWER CUST ACCT EXPENSES	987	(60)	947	987	(40)	0	0	107	(6)	1,040	41	0	102	1,089

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 108.

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Fox Run

Docket No. 920199-WS

Test Year Ended: 12/31/91

Interim [X] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: B-6 (S)

Page 10 of 10

Preparer: Chuck Lewis

Recap Schedules: B-8 (S) P. 8 of 10

Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
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	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	701.8 Salaries & Wages - Employees	1,893		1,893	1,893			46	3	(6)	1,907	97		141	2,034
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	685	(325)	360	685	(325)		12	4		377	14	815	519	1,295
4	710.8 Purchased Sewer	0		0	0			0	0		0			0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	33		33	33			0	0		33			0	33
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	157		157	157			2	1		160	6		9	166
10	731.8 Contractual Services - Engr	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	152		152	152			1	0		153	6		6	159
12	733.8 Contractual Services - Legal	62		62	62			1	0		63	2		4	66
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	74		74	74			2	0		76	3		5	79
15	741.8 Rental of Building/Real Prop.	30		30	30			0	13		43	2		15	44
16	742.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
17	750.8 Transportation Expense	1		1	1			0	0		1	0		1	1
18	756.8 Insurance - Vehicle	90		90	90			2	9		101	4		15	106
19	757.8 Insurance - General Liability	104		104	104			2	5		112	4		12	116
20	758.8 Insurance - Workman's Comp.	2	62	64	2	62		0	0		64	2		64	66
21	759.8 Insurance - Other	61		61	61			0	0		61	2		3	64
22	760.8 Advertising Expense	6		6	6			0	0		7	0		0	7
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		395	0	0		395			395	395
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	804		804	804			13	7		824	30		50	854
27	TOTAL SEWER A&G EXPENSES	4,155	(263)	3,892	4,155	(263)	395	84	43	(6)	4,406	171	815	1,239	5,394

Notes

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3)

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

0043

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		Prior Test Year Ended 12/31/88	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		\$	%
1	701.1-8 Salaries & Wages - Employees	3,854	13,344	9,890	285.19%	5,409	7,935		146.71%	
2	703.1-8 Salaries & Wages - Officers, Etc.	3	0	(3)	-100.00%	4	(4)		-100.00%	
3	704.1-8 Employee Pensions & Benefits	220	2,541	2,321	1054.87%	326	2,215		680.18%	
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0		N.A.	
5	711.1-8 Sludge Removal Expense	3,158	2,261	(897)	-28.39%	4,875	(2,413)		-51.63%	
6	715.1-8 Purchased Power	5,343	5,486	143	2.68%	7,909	(2,423)		-30.63%	
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0		N.A.	
8	718.1-8 Chemicals	683	222	(461)	-67.44%	1,011	(789)		-78.01%	
9	720.1-8 Materials and Supplies	312	1,198	886	283.88%	482	736		150.33%	
10	731.1-8 Contractual Services - Engr.	5	0	(5)	-93.81%	7	(7)		-95.82%	
11	732.1-8 Contractual Services - Acct.	128	152	24	18.91%	189	(37)		-19.67%	
12	733.1-8 Contractual Services - Legal	47	82	35	74.47%	70	(13)		-18.75%	
13	734.1-8 Contractual Services - Mgmt. Fees	21	0	(21)	-100.00%	31	(31)		-100.00%	
14	735.1-8 Contractual Services - Other	566	820	254	44.89%	838	82		9.80%	
15	741.1-8 Rental of Building/Real Prop.	22	30	8	36.36%	33	(3)		-9.09%	
16	742.1-8 Rental of Equipment	19	1	(18)	-94.74%	28	(27)		-96.43%	
17	750.1-8 Transportation Expense	135	730	595	440.80%	200	530		265.00%	
18	756.1-8 Insurance - Vehicle	120	90	(30)	-25.00%	178	(88)		-49.44%	
19	757.1-8 Insurance - General Liability	210	104	(106)	-50.48%	311	(208)		-66.88%	
20	758.1-8 Insurance - Workman's Comp.	101	448	347	343.92%	150	299		199.33%	
21	759.1-8 Insurance - Other	24	61	37	154.17%	36	26		72.22%	
22	760.1-8 Advertising Expense	0	6	6	N.A.	0	6		N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	7	0	(7)	-100.00%	10	(10)		-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	1	0	(1)	-100.00%	1	(1)		-100.00%	
25	770.1-8 Bad Debt Expense	21	164	143	681.07%	31	133		427.66%	
26	775.1-8 Miscellaneous Expenses	894	805	(89)	-9.95%	1,323	(518)		-39.16%	
26	TOTAL SEWER O&M EXPENSES	15,694	28,627	12,933	82.41%	23,231	5,366		23.23%	
27	SUBTOTAL (less accts. 766 & 767)	15,696	28,627	12,941	82.50%	23,219	5,407		18.98%	
28	Average ERC's	70	90	20	28.57%					
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%					
30					Compounded Multiplier =					

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Martin / Fox Run

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim [X] Final []
Historic [X] Projected []

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

FPSC

Schedule: B-8 (S)
Page 2 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/88	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-6 Salaries & Wages - Employees	3,043		10,818	7,775	255.50%	4,504	8,314	140.18%
2	703.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits			2,060	2,060	N.A.	0	2,060	N.A.
4	710.1-6 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	3,158		2,261	(897)	-28.39%	4,675	(2,413)	-51.63%
6	715.1-6 Purchased Power	5,323		5,454	131	2.46%	7,879	(2,426)	-30.79%
7	716.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	683		222	(461)	-67.44%	1,011	(789)	-78.01%
9	720.1-6 Materials and Supplies	310		1,035	725	233.87%	459	576	125.55%
10	731.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	551		846	295	53.54%	816	30	3.72%
15	741.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	19		0	(19)	-100.00%	28	(28)	-100.00%
17	750.1-6 Transportation Expense	133		728	595	447.80%	197	531	269.94%
18	756.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.			363	363	N.A.	0	363	N.A.
21	759.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	1		0	(1)	-100.00%	1	(1)	-100.00%
26	TOTAL SEWER O&M EXPENSES	13,221		23,788	10,567	79.93%	18,570	4,217	21.56%
27	SUBTOTAL (less accts. 766 & 767)	13,221		23,788	10,567	79.93%	18,570	4,217	17.73%
28	Average ERC's	70		90	20	28.57%			
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		48.03%			

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 ÷ 1) x (2)

Column (7) = (3) - (6)

Column (8) = (7) / (6)

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (TXL7)

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedule: B-6 (S) P 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(3) Current Test Year Ended 12/31/91 (Interim) (a)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.7 Salaries & Wages - Employees	157	833	476	303.31%	232	401	172.46%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		121	121	N.A.	0	121	N.A.
4	710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power		0	0	N.A.	0	0	N.A.
7	718.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1	6	5	508.41%	1	5	311.01%
10	731.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense		1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.		21	21	N.A.	0	21	N.A.
21	759.7 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	21	164	143	681.07%	31	133	427.66%
26	775.7 Miscellaneous Expenses		1	1	N.A.	0	1	N.A.
26	TOTAL SEWER OAM EXPENSES	179	947	768	429.23%	265	682	257.52%
27	SUBTOTAL (less accts. 766 & 767)	179	947	768	429.23%	265	682	72.00%
28	Average ERC's	70	90	20	28.57%			
29	Average Consumer Price Index - U	118.2	136.2	18	15.13%			
30				Compounded Multiplier =	48.83%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Fox Run

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

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

FPSC

Schedule: B-8 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/88	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.8 Salaries & Wages - Employees	454		1,893	1,439	318.94%	672	1,221	181.68%
2	703.8 Salaries & Wages - Officers, Etc.	3		0	(3)	-100.00%	4	(4)	-100.00%
3	704.8 Employee Pensions & Benefits	220		360	140	63.62%	326	35	10.67%
4	710.8 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense			0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	20		33	13	62.74%	30	3	9.94%
7	716.8 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.8 Chemicals			0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	1		157	156	15561.69%	1	155	10480.39%
10	731.8 Contractual Services - Engr.	5		0	(5)	-93.81%	7	(7)	-95.82%
11	732.8 Contractual Services - Accl.	126		152	24	18.91%	189	(37)	-19.57%
12	733.8 Contractual Services - Legal	47		62	15	31.68%	70	(8)	-11.04%
13	734.8 Contractual Services - Mgmt. Fees	21		0	(21)	-100.00%	31	(31)	-100.00%
14	735.8 Contractual Services - Other	15		74	59	392.55%	22	52	232.75%
15	741.8 Rental of Building/Real Prop.	22		30	8	34.11%	33	(3)	-9.40%
16	742.8 Rental of Equipment			1	1	N.A.	0	1	N.A.
17	750.8 Transportation Expense	2		1	(1)	-50.57%	3	(2)	-73.38%
18	756.8 Insurance - Vehicle	120		90	(30)	-25.20%	178	(88)	-48.47%
19	757.8 Insurance - General Liability	210		104	(106)	-50.25%	311	(206)	-66.39%
20	758.8 Insurance - Workman's Comp.	101		64	(37)	-37.03%	150	(86)	-57.46%
21	759.8 Insurance - Other	24		61	37	154.89%	36	26	72.19%
22	760.8 Advertising Expense			6	6	N.A.	0	6	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	10	(10)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	893		804	(89)	-9.98%	1,322	(518)	-39.18%
26	TOTAL SEWER O&M EXPENSES	2,294		3,892	1,598	69.64%	3,366	496	14.60%
27	SUBTOTAL (less accts. 766 & 767)	2,286		3,892	1,606	70.23%	3,364	500	13.04%
28	Average ERC's	70		90	20	28.57%			
29	Average Consumer Price Index - U	116.3		136.2	19	15.13%			
30						Compounded Multiplier =			48.03%

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 + 1) x (2)

Column (7) = (3) - (6)

Column (8) = (7) / (6)

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

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

Company: SSU / Martin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-6 (S)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 1 of 5)

	(1)	(2)	(3)	(4)
	O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation
1	701.1-8 Salaries & Wages - Employees	7,835	148.71%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(4)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	2,215	690.19%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	(2,413)	-51.63%	
6	715.1-8 Purchased Power	(2,423)	-30.63%	
7	716.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	(789)	-78.01%	
9	720.1-8 Materials and Supplies	736	159.33%	
10	731.1-8 Contractual Services - Engr.	(7)	-95.82%	
11	732.1-8 Contractual Services - Acct.	(37)	-19.67%	
12	733.1-8 Contractual Services - Legal	(8)	-11.04%	
13	734.1-8 Contractual Services - Mgmt. Fees	(31)	-100.00%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	735.1-8 Contractual Services - Other	82	9.60%	
15	741.1-8 Rental of Building/Real Prop.	(3)	-9.40%	
16	742.1-8 Rental of Equipment	(27)	-98.02%	
17	750.1-8 Transportation Expense	530	265.34%	
18	756.1-8 Insurance - Vehicle	(89)	-49.47%	
19	757.1-8 Insurance - General Liability	(206)	-68.39%	
20	758.1-8 Insurance - Workman's Comp.	299	199.90%	
21	759.1-8 Insurance - Other	26	72.19%	
22	760.1-8 Advertising Expense	6	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(10)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	(1)	-100.00%	
25	770.1-8 Bad Debt Expense	133	427.66%	
26	775.1-8 Miscellaneous Expenses	(518)	-39.16%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		5,366	23.23%	

(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)

CONTRACTUAL SERVICES - 1991

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	\$25 - 120	\$134,241
2				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
3				
4				
5	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619
6				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
7				
8				
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818
10				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
11				
12				
13	Millan & Swain	Debbie Swain	27.5 - 95	278,919
14				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
15				
16				
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972
18				Engineering section of MFR's, testimony, attend hearing.
19				
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415
21				Pleadings, meetings with staff, legal representation.
22				
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675
24				Legal representation.
25				
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193
27				Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600
29	(Rate case assembly)			412,733
30				Customer notification mailing costs
31				29,459
32				Material & supplies
33				3,306
34				Others
35	FPSC			2,250
36				Filing fees with FPSC
37				
38	Estimate Through			
39	☐ PAA			
40	☒ Commission Hearing			
41				
42	Amortization Period 4 Years			
43	Explanation if different from Section 367.0816, Florida Statutes			
44	AMORTIZATION OF RATE CASE EXPENSE:			
45			Total	Allocation
46			FPSC Filed	To System
47	Prior Unamortized Rate Case Expense		\$1,772,200	\$1,579
48	Current Rate Case Expense			
49				
50	Total Projected Rate Case Expense		1,772,200	1,579
51				
52	Annual Amortization Over 4 Years		\$443,050	\$395
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	90
57	% of Total		100%	0.0891%
58				
59	(A detailed allocation schedule is contained in Volume I of the MFR's)			

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer Cost	How often to repeat
1		There were no major maintenance projects that exceeded 2% of test year revenues per system.		

ALLOCATION OF EXPENSES - 1991

Company: SSU / Martin / Fox Run

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules	
1	For rate making purposes, the following are the items which are allocated in this filing:												
2	(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)												
3													
4													
5													
6	A-SCHEDULES (RATE BASE):												
7													
8													
9													
10													
11													
12	(A) Deferred Taxes						Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)						A-1 (W), A-2 (S)
13	(B) General Plant						Average No. of Customers (Total Company)						A-5 (W), A-6 (S)
14	(C) General Plant Accum. Dep.						Average No. of Customers (Total Company)						A-9 (W), A-10 (S)
15													
16													
17													
18													
19													
20													
21													
22													
23													
24	B-SCHEDULES (INCOME STATEMENT):												
25													
26													
27													
28													
29													
30	(A) Customer Accounts Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)						B-5 (W), B-6 (S)
31	(B) A & G Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)						B-5 (W), B-6 (S)
32	(C) Rate Case Expense Amortization (O&M)						Average No. of Customers (FPSC Filed Systems)						B-5 (W), B-6 (S)
33	(D) Parent Debt Adjustment & ITC (Income Taxes)						Average No. of Customers (Total Company)						B-16 (W), B-17 (S)
34													
35													
36													

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE		(5) 1991 DEPRECIATION EXPENSE		
			Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	0	40	2.50%	0	0	0
3	352.1 Franchises	115	40	2.50%	3	0	3
4	389.1 Other Plant & Misc.	19	18	5.56%	1	0	1
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	3,115	0	N.A.	0	0	0
7	354.2 Structures & Improvements	(51)	32	3.13%	(2)	0	(2)
8	360.2 Collection Sewers - F	71,447	30	3.33%	2,382	0	2,382
9	361.2 Collection Sewers - G	5,052	45	2.22%	112	0	112
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	17,226	38	2.63%	453	0	453
12	364.2 Flow Measuring Devices	3,550	5	20.00%	710	0	710
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	15	18	5.56%	1	0	1
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	399	32	3.13%	12	0	12
18	370.3 Receiving Wells	35,114	32	3.13%	1,097	0	1,097
19	371.3 Pumping Equipment	6,089	18	5.56%	338	0	338
20	389.3 Other Plant & Misc. Equipment	31	18	5.56%	2	0	2
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	214	0	N.A.	0	0	0
23	354.4 Structures & Improvements	11,368	32	3.13%	355	0	355
24	380.4 Treatment & Disposal	81,904	18	5.56%	4,550	0	4,550
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	61,512	30	3.33%	2,050	0	2,050
27	389.4 Other Plant & Misc. Equipment	25	18	5.56%	1	0	1
28	GENERAL PLANT						
29	353.5 Land & Land Rights	473	0	N.A.	0	0	0
30	354.5 Structures & Improvements	2,347	40	2.50%	59	0	59
31	390.5 Office Furniture & Equipment	1,204	15	6.67%	80	0	80
32	390.51 Computer Equipment	1,861	6	16.67%	310	0	310
33	391.5 Transportation Equipment	1,600	6	16.67%	267	0	267
34	392.5 Stores Equipment	13	18	5.56%	1	0	1
35	393.5 Tools, Shop, & Garage	806	18	6.25%	38	0	38
36	394.5 Laboratory Equipment	134	15	6.67%	9	0	9
37	395.5 Power Operated Equipment	790	12	8.33%	66	0	66
38	396.5 Communication Equipment	249	10	10.00%	25	0	25
39	397.5 Miscellaneous Equipment	84	15	6.67%	6	0	6
40	398.5 Other Tangible Plant	66	10	10.00%	7	0	7
41							
42	INTANGIBLE PLANT	134		2.93%	4	0	4
43	COLLECTION PLANT	100,356		3.64%	3,657	0	3,657
44	SYSTEM PUMPING PLANT	41,633		3.48%	1,450	0	1,450
45	TREATMENT AND DISPOSAL	155,023		4.49%	6,957	0	6,957
46	GENERAL PLANT	9,428		9.19%	866	0	866
47							
48	TOTAL DEPRECIATION EXPENSE	306,575		4.22%	12,934	0	12,934
49	AMORTIZATION OF CIAC				(6,413)	0	(6,413)
50	NON-USED AND USEFUL				(2,574)	0	(2,574)
51	NET DEPRECIATION EXPENSE - SEWER				3,947	0	3,947

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
1991 CIAC AMORTIZATION EXPENSE						
Line No.	SEWER 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	4.84%	0	0	0
2	Line/Main Extension Fees	188,473	3.34%	6,293	0	6,293
3	Contributed Lines	3,598	3.34%	120	0	120
4	Cont. Prty. Other Than Lines	0	4.11%	0	0	0
5	Service Installation Fees	0	2.63%	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	192,071		6,413	0	6,413

NOTES:

1. Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4).

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) (3) (4) 1991 COMPOSITE CIAC AMORT. RATE		
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	3,550	710	20.00%
3	365.2 Flow Measuring Installation	1	0	2.63%
4	354.4 Structures & Improvements	11,368	355	3.13%
5	380.4 Treatment & Disposal	81,904	4,550	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	61,512	2,050	3.33%
8	389.4 Other Plant & Misc. Equipment	25	1	5.56%
9	COMPOSITE RATE	158,361	7,667	4.84%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	(51)	(2)	3.13%
12	360.2 Collection Sewers - F	71,447	2,382	3.33%
13	361.2 Collection Sewers - G	5,052	112	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	15	1	5.56%
16	354.3 Structures & Improvements	399	12	3.13%
17	370.3 Receiving Wells	35,114	1,097	3.13%
18	371.3 Pumping Equipment	6,089	338	5.56%
19	389.3 Other Plant & Misc. Equipment	31	2	5.56%
20	COMPOSITE RATE	118,096	3,943	3.34%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	17,226	453	2.63%
23	COMPOSITE RATE	17,226	453	2.63%
24	OTHERS:(Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	158,361	7,667	4.84%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	118,096	3,943	3.34%
27	Service Installation Fees (Line 23)	17,226	453	2.63%
28	COMPOSITE RATE	293,683	12,064	4.11%

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-14 (S) (page 3 of 6)

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

Company: SSU / Martin / Fox Run
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE	1991 NON-USED & USEFUL DEPRECIATION EXPENSE				
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0.00%	0	
3	352.1 Franchises	3	0	3	0.00%	0	
4	389.1 Other Plant & Misc.	1	0	1	0.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0.00%	0	
7	354.2 Structures & Improvements	(2)	(0)	(2)	0.00%	0	
8	360.2 Collection Sewers - F	2,382	73	2,309	0.00%	0	
9	361.2 Collection Sewers - G	112	5	107	0.00%	0	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	453	0	453	0.00%	0	
12	364.2 Flow Measuring Devices	710	0	710	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	389.2 Other Plant & Misc. Equipment	1	0	1	0.00%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0.00%	0	
17	354.3 Structures & Improvements	12	0	12	0.00%	0	
18	370.3 Receiving Wells	1,097	36	1,062	0.00%	0	
19	371.3 Pumping Equipment	338	6	332	0.00%	0	
20	389.3 Other Plant & Misc. Equipment	2	0	2	0.00%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0.00%	0	
23	354.4 Structures & Improvements	355	0	355	37.00%	131	
24	380.4 Treatment & Disposal	4,550	0	4,550	37.00%	1,684	
25	381.4 Plant Sewers	0	0	0	0.00%	0	
26	382.4 Outfall Sewer Lines	2,050	0	2,050	37.00%	759	
27	389.4 Other Plant & Misc. Equipment	1	0	1	37.00%	1	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	59	0	59	0.00%	0	
31	390.5 Office Furniture & Equipment	80	0	80	0.00%	0	
32	390.51 Computer Equipment	310	0	310	0.00%	0	
33	391.5 Transportation Equipment	267	0	267	0.00%	0	
34	392.5 Stores Equipment	1	0	1	0.00%	0	
35	393.5 Tools, Shop, & Garage	38	0	38	0.00%	0	
36	394.5 Laboratory Equipment	9	0	9	0.00%	0	
37	395.5 Power Operated Equipment	66	0	66	0.00%	0	
38	396.5 Communication Equipment	25	0	25	0.00%	0	
39	397.5 Miscellaneous Equipment	6	0	6	0.00%	0	
40	398.5 Other Tangible Plant	7	0	7	0.00%	0	
41							
42	INTANGIBLE PLANT	4	0	4		0	
43	COLLECTION PLANT	3,857	78	3,579		0	
44	SYSTEM PUMPING PLANT	1,450	42	1,407		0	
45	TREATMENT AND DISPOSAL	6,957	0	6,957		2,574	
46	GENERAL PLANT	866	0	866		0	
47							
48	TOTAL	12,934	120	12,814		2,574	
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				20.09%		

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

Present Income - Interim / Final

Company: SSU / Martin / Fox Run
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

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

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME			Supporting Schedules	Recap Schedules
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year		
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	466	297	762	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	466	297	762		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	1,152	1,152		
6		0	0	0		
7	TOTAL	0	1,152	1,152		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		3,162	0	3,162		
11		0	0	0		
12	TOTAL	3,162	0	3,162		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	3,628	1,448	5,076		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	3,628	1,448	5,076		B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Martin / Fox Run
Docket No.: 920199-VS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
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)			(5) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(3) Per Books	(4) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	10,348	6,582	16,940	10,348	6,582	16,940	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	29,570	(844)	28,627	29,570	1,514	31,084	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	3,947	0	3,947	3,947	0	3,947	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	3,628	1,448	5,076	3,628	1,448	5,076	B-15 (S)	-
8	Pre Tax Operating Expenses	37,145	505	37,650	37,145	2,962	40,107	-	-
9	TOTAL PRE-TAX INCOME	(26,797)	6,087	(20,710)	(26,797)	3,629	(23,167)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(26,797)	6,087	(20,710)	(26,797)	3,629	(23,167)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	61,094	(3,718)	57,376	61,094	(3,411)	57,683	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	3,543	(216)	3,328	3,543	(198)	3,346	-	-
17	Total Taxable Income	(30,340)	6,303	(24,038)	(30,340)	3,827	(26,513)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(11,417)	2,372	(9,045)	(11,417)	1,440	(9,977)	-	-
20	Less:								
21	Parent Debt Adjustment	724	0	724	724	0	724	C-9 (S)	-
22	Investment Tax Credit	144	0	144	144	0	144	C-6 (S)	-
23	TOTAL INCOME TAXES	(12,285)	2,372	(9,914)	(12,285)	1,440	(10,845)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Martin / Fox Run

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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. (%)	20.09%	0.00%	20.09%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Holiday Haven - 573

Lake County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	122,296	(3,202)	119,094	A-6 (S)
2	Utility Land & Land Rights	3,920	0	3,920	A-6 (S)
3	Non-Used & Useful	(12,710)	0	(12,710)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(46,595)	295	(46,300)	A-10 (S)
6	CIAC	(68,300)	0	(68,300)	A-12 (S)
7	Accumulated Amortization of CIAC	28,169	0	28,169	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(1,345)	0	(1,345)	C-7 (S)
12	Working Capital Allowance	3,447	223	3,670	A-17 (S)
13	TOTAL SEWER RATE BASE	28,882	(2,685)	26,198	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	122,296	(3,202)	119,094	A-6 (S)
2	Utility Land & Land Rights	3,920	0	3,920	A-6 (S)
3	Non-Used & Useful	(12,710)	0	(12,710)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(46,595)	295	(46,300)	A-10 (S)
6	CIAC	(68,300)	0	(68,300)	A-12 (S)
7	Accumulated Amortization of CIAC	28,169	0	28,169	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(1,345)	0	(1,345)	C-7 (S)
12	Working Capital Allowance	3,447	(103)	3,345	A-17 (S)
13	TOTAL SEWER RATE BASE	28,882	(3,010)	25,872	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):					
2	1. To zero out Organizational Costs balance.	(6,425)	21	(3,202)	A-6 (S)	
3						
4	2.					
5						
6						
7		(6,425)	21	(3,202)		
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):					
9	1.				A-6 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	C. NON-USED AND USEFUL (Interim / Final):					
16	1.				A-7 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):					
23	1.				A-2 (S)	
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.	416	416	416	A-10 (S)	
31						
32	2. An adjustment was made on the company's books in 1991 to record additional	0	(242)	(121)		
33	depreciation relating to computer software (General Plant Acct. 390.51 - 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 (Orcorn) was shortened.					
37						
38		416	174	295		
39						
40						
41	F. CIAC (Interim / Final):					
42	1.				A-12 (S)	
43						
44	2.					
45						
46		0	0	0		
47						
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ 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(S)
 Page 2 of 2
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S), A-4 (W)

(1)		(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			Supporting Schedules
Line No.	Description	Beginning	Ending	Average	
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (S)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (S)
24					
25	2.				
26					
27		0	0	0	
28					
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (S)
31					
32	2.				
33					
34		0	0	0	
35					
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(103)	(103)	(103)	A-17 (S)
38					
39	2.				
40					
41		(103)	(103)	(103)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	223	223	223	A-17 (S)
45					
46	2.				
47					
48		223	223	223	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(5,112)	92	(3,010)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(5,766)	417	(2,685)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 20869 ENDED 11/27/87	103,800
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	12/31/84 BALANCE	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	12/31/85 BALANCE	0

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 2 of 2
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S)
 A-4 (S)

(1)		(2)	
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES	
1	12/31/85 BALANCE		0
2	1986 Additions		0
3	1986 Retirements		0
4	1986 Adjustments		0
5	1986 Net Additions		0
6	11/27/87 BALANCE	103,800	
7	1987 Additions	1,700	
8	1987 Retirements	0	
9	1987 Adjustments	0	
10	1987 Net Additions	1,700	
11	12/31/87 BALANCE	105,500	
12	1988 Additions	14,799	
13	1988 Retirements	0	
14	1988 Adjustments	0	
15	1988 Net Additions	14,799	
16	12/31/88 BALANCE	120,299	
17	1989 Additions	3,043	
18	1989 Retirements	2,000	
19	1989 Adjustments	0	
20	1989 Net Additions	1,043	
21	12/31/89 BALANCE	121,342	
22	1990 Additions (A/C 101)	0	
23	1990 Additions (A/C 106) **	0	
24	1990 Retirements (A/C 101)	0	
25	1990 Adjustments	0	
26	1990 Net Additions	0	
27	12/31/90 BALANCE	121,342	
28	1990 General Plant Reallocation Adjustments *	5,219	
29	12/31/90 ADJUSTED BALANCE	126,561	
30	1991 Additions (A/C 101)	(691)	
31	1991 Additions (A/C 106) **	0	
32	1991 Retirements (A/C 101)	0	
33	1991 Adjustments	21	
34	1991 Net Additions	(670)	
35	12/31/91 BALANCE	125,891	

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Holiday Haven

Docket No.: 920196-W5

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-6 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-4 (S)

Supporting Schedules: A-3 (S)

	(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:		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (2+5)/2	Utility Adjustments (6+7)/2	Adj. Util. Balance (8+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	6,425	(6,446)	0	(21)	(6,425)	21	(0)	3,202	(3,202)	(0)
3	352.1 Franchises	113	182	0	295	0	0	295	204	0	204
4	389.1 Other Plant & Misc.	24	0	0	24	0	0	24	24	0	24
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	3,019	0	0	3,019	0	0	3,019	3,019	0	3,019
7	354.2 Structures & Improvements	1,437	0	0	1,437	0	0	1,437	1,437	0	1,437
8	360.2 Collection Sewers - F	2,275	0	0	2,275	0	0	2,275	2,275	0	2,275
9	361.2 Collection Sewers - G	67,273	0	0	67,273	0	0	67,273	67,273	0	67,273
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	255	0	0	255	0	0	255	255	0	255
12	364.2 Flow Measuring Devices	7	0	0	7	0	0	7	7	0	7
13	365.2 Flow Measuring Installation	1	0	0	1	0	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipm	19	0	0	19	0	0	19	19	0	19
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	87	3,198	0	3,285	0	0	3,285	1,686	0	1,686
18	370.3 Receiving Wells	2,655	0	0	2,655	0	0	2,655	2,655	0	2,655
19	371.3 Pumping Equipment	4,325	1,376	0	5,701	0	0	5,701	5,013	0	5,013
20	389.3 Other Plant & Misc. Equipm	39	0	0	39	0	0	39	39	0	39
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	282	229	0	511	0	0	511	396	0	396
23	354.4 Structures & Improvements	1,120	0	0	1,120	0	0	1,120	1,120	0	1,120
24	380.4 Treatment & Disposal	27,137	0	0	27,137	0	0	27,137	27,137	0	27,137
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	365	0	0	365	0	0	365	365	0	365
27	389.4 Other Plant & Misc. Equipm	31	0	0	31	0	0	31	31	0	31
28	GENERAL PLANT										
29	353.5 Land & Land Rights	513	(17)	0	496	0	0	496	504	0	504
30	354.5 Structures & Improvements	2,473	81	0	2,535	0	0	2,535	2,504	0	2,504
31	390.5 Office Furniture & Equipme	1,274	21	0	1,295	0	0	1,295	1,285	0	1,285
32	390.51 Computer Equipment	1,680	610	0	2,290	0	0	2,290	1,985	0	1,985
33	391.5 Transportation Equipment	1,643	127	0	1,770	0	0	1,770	1,706	0	1,706
34	392.5 Stores Equipment	12	3	0	15	0	0	15	14	0	14
35	393.5 Tools, Shop, & Garage	653	(12)	0	640	0	0	640	647	0	647
36	394.5 Laboratory Equipment	138	10	0	148	0	0	148	143	0	143
37	395.5 Power Operated Equipment	881	(76)	0	805	0	0	805	843	0	843
38	396.5 Communication Equipment	256	20	0	276	0	0	276	266	0	266
39	397.5 Miscellaneous Equipment	60	20	0	100	0	0	100	90	0	90
40	398.5 Other Tangible Plant	69	3	0	72	0	0	72	70	0	70
41											
42	INTANGIBLE PLANT	6,562	(6,264)	0	298	(6,425)	21	319	3,430	(3,202)	228
43	COLLECTION PLANT	74,286	0	0	74,286	0	0	74,286	74,286	0	74,286
44	SYSTEM PUMPING PLANT	7,106	4,575	0	11,681	0	0	11,681	9,393	0	9,393
45	TREATMENT AND DISPOSAL	28,935	229	0	29,164	0	0	29,164	29,049	0	29,049
46	GENERAL PLANT	9,672	770	0	10,442	0	0	10,442	10,057	0	10,057
47											
48	TOTAL PLANT IN SERVICE	126,581	(891)	0	125,870	(6,425)	21	125,891	126,216	(3,202)	123,014
49	LAND & LAND RIGHTS	3,814	212	0	4,025	0	0	4,025	3,920	0	3,920
50	TOTAL PIS LESS LAND	122,747	(902)	0	121,845	(6,425)	21	121,866	122,296	(3,202)	119,094

*NARUC Account 101 represents Plant in Service SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction Net C applied subaccount 351.1

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Holiday Haven

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

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

FPSC
Schedule: A-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

	(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 Cont'd. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	0	(0)	0%	0
3	352.1 Franchises	204	0	0	204	0%	0
4	389.1 Other Plant & Misc.	24	0	0	24	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	3,019	0	0	3,019	0%	0
7	354.2 Structures & Improvements	1,437	1,221	0	216	36%	84
8	360.2 Collection Sewers - F	2,275	1,933	0	342	39%	134
9	361.2 Collection Sewers - G	67,273	57,151	0	10,122	39%	3,948
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	255	0	0	255	0%	0
12	364.2 Flow Measuring Devices	7	0	0	7	0%	0
13	365.2 Flow Measuring Installation	1	0	0	1	0%	0
14	389.2 Other Plant & Misc. Equipmen	19	16	0	3	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	1,686	1,432	0	254	39%	99
18	370.3 Receiving Wells	2,655	2,256	0	399	39%	156
19	371.3 Pumping Equipment	5,013	4,259	0	754	39%	294
20	389.3 Other Plant & Misc. Equipmen	39	33	0	6	39%	2
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	396	0	0	396	0%	0
23	354.4 Structures & Improvements	1,120	0	0	1,120	53%	594
24	380.4 Treatment & Disposal	27,137	0	0	27,137	53%	14,383
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	365	0	0	365	53%	193
27	389.4 Other Plant & Misc. Equipmen	31	0	0	31	53%	16
28	GENERAL PLANT						
29	353.5 Land & Land Rights	504	0	0	504	0%	0
30	354.5 Structures & Improvements	2,504	0	0	2,504	0%	0
31	390.5 Office Furniture & Equipment	1,285	0	0	1,285	0%	0
32	390.51 Computer Equipment	1,985	0	0	1,985	0%	0
33	391.5 Transportation Equipment	1,706	0	0	1,706	0%	0
34	392.5 Stores Equipment	14	0	0	14	0%	0
35	393.5 Tools, Shop, & Garage	647	0	0	647	0%	0
36	394.5 Laboratory Equipment	143	0	0	143	0%	0
37	395.5 Power Operated Equipment	843	0	0	843	0%	0
38	396.5 Communication Equipment	266	0	0	266	0%	0
39	397.5 Miscellaneous Equipment	90	0	0	90	0%	0
40	398.5 Other Tangible Plant	70	0	0	70	0%	0
41							
42	INTANGIBLE PLANT	228	0	0	228		0
43	COLLECTION PLANT	74,286	60,320	0	13,966		4,166
44	SYSTEM PUMPING PLANT	9,393	7,980	0	1,413		551
45	TREATMENT AND DISPOSAL	29,049	0	0	29,049		15,186
46	GENERAL PLANT	10,057	0	0	10,057		0
47							
48	TOTAL PLANT IN SERVICE	123,014	68,300	0	54,714		19,903
49	LAND & LAND RIGHTS	3,920	0	0	3,920		0
50	TOTAL PIS LESS LAND	119,094	68,300	0	50,794		19,903
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						36.38%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Holiday Haven
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S)

(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	19,903	0	19,903	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(7,193)	0	(7,193)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	12,710	0	12,710	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-8 (S)

(1)		(2)	
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES	
1	BALANCE PER ORDER 20869 ENDED 11/27/87	32,550	
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 SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/86 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	11/27/87 BALANCE	32,550
7	1987 Additions	210
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	210
11	12/31/87 BALANCE	32,760
12	1988 Additions	2,738
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,738
16	12/31/88 BALANCE	35,498
17	1989 Additions	2,927
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,927
21	12/31/89 BALANCE	38,425
22	1990 Additions	3,006
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,006
26	12/31/90 BALANCE	41,431
27	1990 General Plant Reallocation Adjustments *	2,900
28	12/31/90 ADJUSTED BALANCE	44,331
29	1991 Additions	4,528
30	1991 Retirements	0
31	1991 Adjustments	(174)
32	1991 Net Additions	4,354
33	12/31/91 BALANCE	48,685

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: A-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
1	INTANGIBLE PLANT									
2	351.1 Organization	416	(0)	416	(416)	(416)	(0)	416	(416)	(0)
3	352.1 Franchises	9	5	14	0	0	14	11	0	11
4	389.1 Other Plant & Misc.	2	1	3	0	0	3	2	0	2
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	596	45	641	0	0	641	618	0	618
8	360.2 Collection Sewers - F	682	76	758	0	0	758	720	0	720
9	361.2 Collection Sewers - G	26,717	1,495	28,212	0	0	28,212	27,464	0	27,464
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	15	7	22	0	0	22	19	0	19
12	364.2 Flow Measuring Devices	0	1	2	0	0	2	1	0	1
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	0	1	2	0	0	2	1	0	1
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5	53	58	0	0	58	32	0	32
18	370.3 Receiving Wells	1,008	83	1,091	0	0	1,091	1,050	0	1,050
19	371.3 Pumping Equipment	1,113	279	1,392	0	0	1,392	1,252	0	1,252
20	389.3 Other Plant & Misc. Equipme	2	2	4	0	0	4	3	0	3
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	61	35	96	0	0	96	79	0	79
24	380.4 Treatment & Disposal	10,516	1,508	12,024	0	0	12,024	11,270	0	11,270
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	23	12	35	0	0	35	29	0	29
27	389.4 Other Plant & Misc. Equipme	2	2	3	0	0	3	3	0	3
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	327	63	390	0	0	390	358	0	358
31	390.5 Office Furniture & Equipment	411	86	497	0	0	497	454	0	454
32	390.51 Computer Equipment	211	331	542	0	242	784	376	121	497
33	391.5 Transportation Equipment	1,039	284	1,324	0	0	1,324	1,181	0	1,181
34	392.5 Stores Equipment	4	1	5	0	0	5	4	0	4
35	393.5 Tools, Shop, & Garage	295	40	335	0	0	335	315	0	315
36	394.5 Laboratory Equipment	62	10	71	0	0	71	67	0	67
37	395.5 Power Operated Equipment	673	70	744	0	0	744	709	0	709
38	396.5 Communication Equipment	98	27	125	0	0	125	112	0	112
39	397.5 Miscellaneous Equipment	14	6	20	0	0	20	17	0	17
40	398.5 Other Tangible Plant	28	7	35	0	0	35	32	0	32
41		0								
42	INTANGIBLE PLANT	426	6	432	(416)	(416)	16	429	(416)	13
43	COLLECTION PLANT	28,011	1,625	29,636	0	0	29,636	28,823	0	28,823
44	SYSTEM PUMPING PLANT	2,129	416	2,545	0	0	2,545	2,337	0	2,337
45	TREATMENT AND DISPOSAL	10,602	1,557	12,159	0	0	12,159	11,381	0	11,381
46	GENERAL PLANT	3,163	924	4,087	0	242	4,329	3,625	121	3,746
47										
48	TOTAL SEWER ACCUM. DEP.	44,331	4,528	48,859	(416)	(174)	48,685	46,595	(295)	46,300

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEP.			1991 NON-USED & USEFUL		
		Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	(0)	0%	0	
3	352.1 Franchises	11	0	11	0%	0	
4	389.1 Other Plant & Misc.	2	0	2	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	818	503	115	39%	45	
8	360.2 Collection Sewers - F	720	797	(77)	39%	(30)	
9	361.2 Collection Sewers - G	27,454	23,571	3,884	39%	1,519	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	19	0	19	0%	0	
12	364.2 Flow Measuring Devices	1	0	1	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipment	1	7	(6)	0%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	32	591	(559)	39%	(218)	
18	370.3 Receiving Wells	1,050	930	120	39%	47	
19	371.3 Pumping Equipment	1,252	1,756	(504)	39%	(197)	
20	389.3 Other Plant & Misc. Equipment	3	14	(11)	39%	(4)	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	79	0	79	53%	42	
24	380.4 Treatment & Disposal	11,270	0	11,270	53%	5,973	
25	381.4 Plant Sewers	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	29	0	29	53%	15	
27	389.4 Other Plant & Misc. Equipment	3	0	3	53%	1	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	358	0	358	0%	0	
31	390.5 Office Furniture & Equipment	454	0	454	0%	0	
32	390.51 Computer Equipment	497	0	497	0%	0	
33	391.5 Transportation Equipment	1,181	0	1,181	0%	0	
34	392.5 Stores Equipment	4	0	4	0%	0	
35	393.5 Tools, Shop, & Garage	315	0	315	0%	0	
36	394.5 Laboratory Equipment	67	0	67	0%	0	
37	395.5 Power Operated Equipment	709	0	709	0%	0	
38	396.5 Communication Equipment	112	0	112	0%	0	
39	397.5 Miscellaneous Equipment	17	0	17	0%	0	
40	398.5 Other Tangible Plant	32	0	32	0%	0	
41							
42	INTANGIBLE PLANT	13	0	13		0	
43	COLLECTION PLANT	28,823	24,878	3,945		1,533	
44	SYSTEM PUMPING PLANT	2,337	3,291	(954)		(372)	
45	TREATMENT AND DISPOSAL	11,381	0	11,381		6,032	
46	GENERAL PLANT	3,746	0	3,746		0	
47							
48	TOTAL SEWER ACCUM. DEP.	46,300	28,169	18,131		7,193	
49	Composite Non-Used & Useful Acc. Dep. % (L48.C6 / L48.C4) =				39.67%		

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 20869 ENDED 11/27/87		68,300
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 SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	11/27/87 BALANCE	68,300
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	68,300
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	68,300
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	68,300
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	68,300
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	68,300

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

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 3 of 4
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	68,300	0	68,300	0	0	68,300	68,300	0	68,300	
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER CIAC	68,300	0	68,300	0	0	68,300	68,300	0	68,300	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC
Annual Balance Subsequent to Last Established Rate Base - 1981

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 20869 ENDED 11/27/87	20,474
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 SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-14 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	11/27/87 BALANCE	20,474
7	1987 Additions	1,708
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,708
11	12/31/87 BALANCE	22,182
12	1988 Additions	1,708
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,708
16	12/31/88 BALANCE	23,890
17	1989 Additions	1,708
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,708
21	12/31/89 BALANCE	25,598
22	1990 Additions	1,708
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,708
26	12/31/90 BALANCE	27,306
27	1991 Additions	1,727
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,727
31	12/31/91 BALANCE	29,033

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	27,306	1,727	29,033	0	0	29,033	28,169	0	28,169	
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	27,306	1,727	29,033	0	0	29,033	28,169	0	28,169	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Lake / Holiday Haven

Docket No.: 920189-WS
Test Year Ended: 12/31/81
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ADV. FOR CONSTR. YEAR-END BALANCES
1	1981 BALANCE	0
2	1981 Additions	0
3	1981 Adjustments	0
4	1982 BALANCE	0
5	1982 Additions	0
6	1982 Adjustments	0
7	1983 BALANCE	0
8	1983 Additions	0
9	1983 Adjustments	0
10	1984 BALANCE	0
11	1984 Additions	0
12	1984 Adjustments	0
14	1985 BALANCE	0
15	1985 Additions	0
16	1985 Adjustments	0
16		0
17	1986 BALANCE	0

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Holiday Haven
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 6.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			Supporting Schedules
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	
1	Operation and Maintenance Expenses	27,580	(823)	26,757	27,580	1,780	29,360	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	3,447	(103)	3,345	3,447	223	3,670	

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 ☒

Historic ☒ 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)	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
	ASSETS		
1	Utility Plant In Service	206,688,463	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	366,554
5			
6	GROSS UTILITY PLANT	285,328,253	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 Trustees	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	448,717	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 ☒
Historic ☒ 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	24,646,645
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	1,846,825	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 Construction	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	481,507	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 SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

(1)		(2)	(3)		(4)
ACQUISITION 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/adjustments)	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 - %	35.38%	A-6 (S)	-
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 - %	39.67%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Holiday Haven - 573

Lake County (SSU)

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

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	14,638	34	14,672	25,024	39,686	170.55%	B-4, B-3 (S)	
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	14,638	34	14,672	25,024	39,686		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	27,580	1,780	29,360	0	29,360		B-6 (S)	
6	Depreciation, net of CIAC Amort.	1,857	0	1,857	0	1,857		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	2,700	1,258	3,957	1,126	5,083		B-15, B-3 (S)	
9	Provision For Income Taxes	(7,557)	(1,072)	(8,629)	8,993	364		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	24,580	1,966	26,546	10,119	36,665			
11	NET OPERATING INCOME:	(9,941)	(1,933)	(11,874)	14,905	3,031			
12	RATE BASE	28,882		28,198		26,198		A-2 (S)	
13	RATE OF RETURN	-34.42%		-45.32%		11.57%		D-1 (S)	

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

Company: SSU / Lake / Holiday Haven
Docket No.: 820199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	14,838	34	14,672	22,112	36,784	150.71%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	14,838	34	14,672	22,112	36,784		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	27,580	(623)	26,757	0	26,757		B-6 (S)
6	Depreciation, net of CIAC Amort.	1,857	0	1,857	0	1,857		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	2,700	1,258	3,957	995	4,952		B-15, B-3 (S)
9	Provision For Income Taxes	(7,557)	(85)	(7,642)	7,946	304		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	24,580	349	24,929	8,941	33,870		
11	NET OPERATING INCOME:	(9,941)	(316)	(10,257)	13,170	2,913		
12	RATE BASE	28,882		25,872		25,872		A-2 (S)
13	RATE OF RETURN	-34.42%		-39.65%		11.26%		D-1 (S)

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

Company: SSU / Lake / Holiday Haven
Docket No.: 820189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

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

(1)	(2)	(3)	(4)	(5)
Line No.	INTERIM 1991	FINAL 1991	Supporting Schedules	Recap Schedules
Description				
1 REQUIRED RETURN:				
2 Return on Equity (%)	12.11% (A)	12.83%	D-1 (S)	B-2 (S)
3 Rate of Return (%)	11.26% (B)	11.57%	D-1 (S)	-
REQUIRED REVENUE ADJUSTMENT:				
4 Rate Base	25,872	26,198	A-2 (S)	-
5 Required Income (L3 x L4)	2,913	3,031	-	-
6 Adjusted Income under Present Rates	(10,257)	(11,874)	B-2 (S)	-
7 Income Deficiency (L5 - L6)	13,170	14,905	-	-
8 Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9 Revenue Adjustment before RAF (L7 / L8)	21,117	23,898	-	-
10 RAF Conversion Factor	0.9550	0.9550	-	-
11 REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	<u>22,112</u>	<u>25,024</u>	-	B-2 (S)
12 INCOME TAX ADJUSTMENT:				
13 Revenue Increase before RAF (L9)	21,117	23,898	-	-
14 Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15 INCOME TAX INCREASE (L13 x L14)	<u>7,946</u>	<u>8,993</u>	-	B-2 (S)
16 TAXES OTHER THAN INCOME ADJUSTMENT:				
17 REVENUE ASSESSMENT FEE (L11 - L9)	<u>995</u>	<u>1,126</u>	-	B-2 (S)
18 NET OPERATING INCOME ADJUSTMENT				
19 NET INCOME INCREASE [L11 - (L15 + L17)]	<u>13,170</u>	<u>14,905</u>		B-2 (S)

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:

(1)	(2)	(3)	(4)
Line No.	Ratio	Cost Rate	Weighted Cost
Class of Capital			
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	<u>100.00%</u>		<u>11.26%</u>

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	Description	PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	34	34	B-4 (S)
3				
4	2.			
5				
6				
7		34	34	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(823)	(823)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		421	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		90	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		180	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(13)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		1,076	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		869	B-6 (S)
22				
23		(823)	1,780	
24	C. DEPRECIATION NET OF CIAC AMORT:			
25	1.			B-14 (S)
26				
27	2.			
28				
29				
30		0	0	
31	D. AMORTIZATION:			
32	1.			B-18 (S)
33				
34	2.			
35				
36				
37		0	0	
38	E. TAXES OTHER THAN INCOME:			
39	1. Calculate RAF impact due to difference between booked and annualized revenues.	2	2	B-15 (S)
40				
41	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC.	1,258	1,258	B-15 (S)
42				
43		1,258	1,258	
44	F. INCOME TAXES:			
45	1. Calculate income tax impact as a result of the adjustments to per book income components.	(85)	(1,072)	B-17 (S)
46				
47	2.			
48				
49		(85)	(1,072)	
50				
51				
52		(85)	(1,072)	
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(316)	(1,833)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

		(1)	(2)	(3)	(4)
		1991 REVENUES (PRESENT)			
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues	
1	SEWER SALES:				
2	521.1 Flat Rate - Residential	13,425	0		
3	521.2 Flat Rate - Commercial	0	0		
4	521.3 Flat Rate - Industrial	0	0		
5	521.4 Flat Rate - Public Authorities	0	0		
6	521.5 Flat Rate - Multi-Family	0	0		
7	521.6 Flat Rate - Other	0	0		
8	522.1 Measured - Residential	0	0		
9	522.2 Measured - Commercial	1,136	0		
10	522.3 Measured - Industrial	0	0		
11	522.4 Measured - Public Authorities	0	0		
12	522.5 Measured - Multi-Family	0	0		
	SUBTOTAL SEWER SALES	14,561	111	14,672	
	OTHER SEWER SALES:				
13	523 Other Sales - Public Authorities	0	0		
14	524 Revenues from Other Systems	0	0		
15	525 Interdepartmental Sales	0	0		
16	535 Unbilled Revenues	77	0		
17	SUBTOTAL OTHER SEWER SALES	77	(77)	0	
18	TOTAL SEWER SALES	14,638	34	14,672	
	OTHER SEWER REVENUES:				
19	531 Sale of Sludge	0	0		
20	532 Forfeited Discounts	0	0		
21	534 Rents from Sewer Property	0	0		
22	535 Interdepartmental Rents	0	0		
23	536 Other Sewer Revenues	0	0		
24	TOTAL OTHER SEWER REVENUES	0	0	0	
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	14,638	34	14,672	
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	14,638	34	14,672	

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	14,555	848	15,403	11,861	593	12,454	675	105	781	2,019	150	2,169	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	4,081	(316)	3,765	3,156	(816)	2,340	194	(54)	139	731	554	1,285	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	241	9	250	241	9	250	0	0	0	0	0	0	
6	715 Purchased Power	2,688	3	2,691	2,653	0	2,653	0	3	3	35	0	35	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	434	16	450	434	16	450	0	0	0	0	0	0	
9	720 Materials and Supplies	1,736	77	1,814	1,563	57	1,619	6	11	18	167	10	177	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	162	7	169	0	0	0	0	0	0	162	7	169	
12	733 Contractual Services - Legal	66	4	70	0	0	0	0	0	0	66	4	70	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,084	42	1,126	1,005	36	1,041	0	0	0	79	5	84	
15	741 Rental of Building/Real Prop.	31	16	47	0	0	0	0	0	0	31	16	47	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	910	38	947	908	33	941	1	4	5	1	1	1	
18	756 Insurance - Vehicle	96	16	112	0	0	0	0	0	0	96	16	112	
19	757 Insurance - General Liability	111	12	124	0	0	0	0	0	0	111	12	124	
20	758 Insurance - Workman's Comp.	2	505	508	0	413	413	0	24	24	2	68	70	
21	759 Insurance - Other	65	3	68	0	0	0	0	0	0	65	3	68	
22	760 Advertising Expense	7	1	7	0	0	0	0	0	0	7	1	7	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	421	421	0	0	0	0	0	0	0	421	421	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	175	11	186	0	0	0	175	11	186	0	0	0	
26	775 Miscellaneous Expenses	1,133	67	1,200	274	10	284	1	4	5	857	53	911	
27	TOTAL SEWER O&M EXPENSES	27,580	1,780	29,360	22,095	350	22,445	1,053	109	1,162	4,432	1,321	5,753	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	14,555	848	15,403	11,861	593	12,454	675	105	781	2,019	150	2,169	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	4,081	(316)	3,765	3,156	(816)	2,340	194	(54)	139	731	554	1,285	
32	TOTAL SEWER LABOR COSTS	18,636	532	19,168	15,017	(223)	14,794	869	51	920	2,750	704	3,454	

0093

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

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	14,555	0	14,555	11,861	0	11,861	675	0	675	2,019	0	2,019	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	4,081	(1,310)	2,771	3,156	(898)	2,258	194	(65)	129	731	(347)	384	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	241	0	241	241	0	241	0	0	0	0	0	0	
6	715 Purchased Power	2,688	0	2,688	2,653	0	2,653	0	0	0	35	0	35	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	434	0	434	434	0	434	0	0	0	0	0	0	
9	720 Materials and Supplies	1,736	0	1,736	1,563	0	1,563	6	0	6	167	0	167	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	162	0	162	0	0	0	0	0	0	162	0	162	
12	733 Contractual Services - Legal	66	0	66	0	0	0	0	0	0	66	0	66	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,084	0	1,084	1,005	0	1,005	0	0	0	79	0	79	
15	741 Rental of Building/Real Prop.	31	0	31	0	0	0	0	0	0	31	0	31	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	910	0	910	908	0	908	1	0	1	1	0	1	
18	756 Insurance - Vehicle	96	0	96	0	0	0	0	0	0	96	0	96	
19	757 Insurance - General Liability	111	0	111	0	0	0	0	0	0	111	0	111	
20	758 Insurance - Workman's Comp.	2	487	489	0	399	399	0	23	23	2	66	68	
21	759 Insurance - Other	65	0	65	0	0	0	0	0	0	65	0	65	
22	760 Advertising Expense	7	0	7	0	0	0	0	0	0	7	0	7	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	175	0	175	0	0	0	175	0	175	0	0	0	
26	775 Miscellaneous Expenses	1,133	0	1,133	274	0	274	1	0	1	857	0	857	
27	TOTAL SEWER O&M EXPENSES	27,580	(823)	26,757	22,095	(500)	21,595	1,053	(42)	1,010	4,432	(281)	4,151	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	14,555	0	14,555	11,861	0	11,861	675	0	675	2,019	0	2,019	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	4,081	(1,310)	2,771	3,156	(898)	2,258	194	(65)	129	731	(347)	384	
32	TOTAL SEWER LABOR COSTS	18,636	(1,310)	17,326	15,017	(898)	14,119	869	(65)	804	2,750	(347)	2,404	

0094

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

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

0095

24-Apr

Total Direct Expenses (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0096

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

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

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	37	55	68	54	58	46	53	58	47	56	64	79	675	0	675	105	781	
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.7 Employee Pensions & Benefits	11	16	19	16	17	13	15	17	14	16	18	23	194	(65)	129	(54)	139	
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.7 Materials and Supplies	0	1	1	1	1	0	1	1	0	1	1	1	6	0	6	11	18	
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5	
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	23	23	24	24	
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	766.7 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.7 Bad Debt Expense	10	14	17	14	15	12	14	15	12	15	17	20	175	0	175	11	186	
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5	
27	SEWER CUST ACCTS EXPENSES	58	86	105	85	91	72	83	90	73	88	99	123	1,053	(42)	1,010	109	1,162	
28																			
29																			
30																			
31																			
32																			
33																			

Total Allocated A&G Expenses (7XX.8)

Historic	Projected
1	1

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

Recap Schedules: B-6 (S) P. 1 of 5

24-Apr-92

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - 8)

Company: SSU / Lake / Holiday Haven

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

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

FPSC
Schedule: B-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedule: B-6 (S) P. 3 of 10
Supporting Schedules: Allocation Schedules

Line No	Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
		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		Adjust Delema 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
								Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses						
1	701.1-8 Salaries & Wages - Employees	14,555	0	14,555	14,555	0	0	49	78	(13)	14,670	733	0	848	15,403
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	4,081	(1,310)	2,771	4,081	(1,310)	0	13	10	0	2,794	101	868	(316)	3,765
4	710.1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal	241	0	241	241	0	0	0	0	0	241	9	0	9	250
6	715.1-8 Purchased Power	2,688	0	2,688	2,688	0	0	0	3	0	2,691	0	0	3	2,691
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	434	0	434	434	0	0	0	0	0	434	16	0	16	450
9	720.1-8 Materials and Supplies	1,736	0	1,736	1,736	0	0	2	12	0	1,750	64	0	77	1,814
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-8 Contractual Services - Acct.	162	0	162	162	0	0	1	0	0	163	6	0	7	168
12	733.1-8 Contractual Services - Legal	66	0	66	66	0	0	2	0	0	68	2	0	4	70
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	1,064	0	1,064	1,064	0	0	2	0	0	1,066	39	0	42	1,128
15	741.1-8 Rental of Building/Real Prop.	31	0	31	31	0	0	0	14	0	45	2	0	16	47
16	742.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
17	750.1-8 Transportation Expense	910	0	910	910	0	0	1	4	0	914	33	0	38	947
18	756.1-8 Insurance - Vehicle	96	0	96	96	0	0	3	10	0	108	4	0	16	112
19	757.1-8 Insurance - General Liability	111	0	111	111	0	0	2	6	0	119	4	0	12	126
20	758.1-8 Insurance - Workman's Comp.	2	487	489	2	487	0	0	1	0	490	18	0	505	508
21	759.1-8 Insurance - Other	65	0	65	65	0	0	0	0	0	66	2	0	3	68
22	760.1-8 Advertising Expense	7	0	7	7	0	0	0	0	0	7	0	0	1	7
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	421	0	0	0	421	0	0	421	421
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	175	0	175	175	0	0	0	11	0	186	0	0	11	186
26	775.1-8 Miscellaneous Expenses	1,133	0	1,133	1,133	0	0	14	11	0	1,158	42	0	67	1,200
27	TOTAL SEWER O&M EXPENSES	27,580	(823)	26,757	27,580	(823)	421	90	160	(13)	27,415	1,076	868	1,700	29,360

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 - \$880,569 / \$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 Delema 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 600/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (7XX.1 - .6)

Company: SSU / Lake / Holiday Haven

Docket No. 920199-W5
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-6 (S)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 4 of 10
Supporting Schedules: Allocation Schedules

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No	Account No. and Name	Per Books O&M	Redclassify	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Redclassify	Add	ALLOCATED LEHIGH COSTS		Adjust Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add	Total	TOTAL ADJUSTED FINAL O&M	
			Pension & Benefits Consistent With NARUC			Pension & Benefits Consistent With NARUC	Allocated Current Rate Case Exp. Amort	Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses				Post Retirement Benefits	Adjustments To Per Books O&M		
1	701.1-6 Salaries & Wages - Employees	11,861		11,861	11,861						11,861	593		593	12,454	
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0	
3	704.1-6 Employee Pensions & Benefits	3,156	(898)	2,258	3,156	(898)					2,258	82		(816)	2,340	
4	710.1-6 Purchased Sewer	0		0	0						0	0		0	0	
5	711.1-6 Sludge Removal	241		241	241						241	9		9	250	
6	715.1-6 Purchased Power	2,653		2,653	2,653						2,653	0		0	2,653	
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0	
8	718.1-6 Chemicals	434		434	434						434	16		16	450	
9	720.1-6 Materials and Supplies	1,563		1,563	1,563						1,563	57		57	1,619	
10	731.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0	
11	732.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0	
12	733.1-6 Contractual Services - Legal	0		0	0						0	0		0	0	
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0	
14	735.1-6 Contractual Services - Other	1,005		1,005	1,005						1,005	36		36	1,041	
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0	
16	742.1-6 Rental of Equipment	0		0	0						0	0		0	0	
17	750.1-6 Transportation Expense	908		908	908						908	33		33	941	
18	756.1-6 Insurance - Vehicle	0		0	0						0	0		0	0	
19	757.1-6 Insurance - General Liability	0		0	0						0	0		0	0	
20	758.1-6 Insurance - Workman's Comp	0	399	399	0	399					399	14		413	413	
21	759.1-6 Insurance - Other	0		0	0						0	0		0	0	
22	760.1-6 Advertising Expense	0		0	0						0	0		0	0	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0	0		0	0	
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0	0	
25	770.1-6 Bad Debt Expense	0		0	0						0	0		0	0	
26	775.1-6 Miscellaneous Expenses	274		274	274						274	10		10	284	
27	TOTAL SEWER DIRECT O&M EXPENSES	22,095	(500)	21,595	22,095	(500)	0	0	0	0	21,595	850	0	350	22,445	

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" (480.125) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$142,280 / \$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% (AUC 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

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

Company: SSU / Lake / Holiday Haven

Docket No. 920199-W5
 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-6 (S)
 Page 9 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 5 of 10
 Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS		Adjust Delta 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
								Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses						
1	701.7 Salaries & Wages - Employees	675		675	675				75	(7)	743	37		105	781
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	194	(65)	129	194	(65)			6		134	5		(54)	130
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				3		3			3	3
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	6		6	6				11		17	1		17	18
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	1		1	1				4		5	0		4	5
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp.	0	23	23	0	23			1		23	1		24	24
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
25	770.7 Bad Debt Expense	175		175	175				11		186			11	186
26	775.7 Miscellaneous Expenses	1		1	1				4		5	0		4	5
27	TOTAL SEWER CUST ACCT EXPENSES	1,893	(42)	1,810	1,893	(42)	0	0	114	(7)	1,118	44	0	109	1,162

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 Delta Lake 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	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	701.8 Salaries & Wages - Employees	2,019		2,019	2,019			49	4	(6)	2,086	103		150	2,189
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	731	(347)	384	731	(347)		13	4		402	15	869	554	1,285
4	710.8 Purchased Sewer	0		0	0			0	0		0			0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	35		35	35			0	0		35			0	35
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	167		167	167			2	1		170	6		10	177
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	162		162	162			1	0		163	6		7	169
12	733.8 Contractual Services - Legal	66		66	66			2	0		68	2		4	70
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	79		79	79			2	0		81	3		5	86
15	741.8 Rental of Building/Real Prop.	31		31	31			0	14		45	2		16	47
16	742.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
17	750.8 Transportation Expense	1		1	1			1	0		1	0		1	1
18	756.8 Insurance - Vehicle	96		96	96			3	10		108	4		16	112
19	757.8 Insurance - General Liability	111		111	111			2	6		119	4		12	124
20	758.8 Insurance - Workman's Comp.	2	66	68	2	66		0	0		68	2		68	70
21	759.8 Insurance - Other	65		65	65			0	0		66	2		3	68
22	760.8 Advertising Expense	7		7	7			0	0		7	0		1	7
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		421	0	0		421			421	421
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	857		857	857			14	8		879	32		53	911
27	TOTAL SEWER A&G EXPENSES	4,432	(281)	4,151	4,432	(281)	421	99	46	(6)	4,782	182	869	1,321	5,753

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" (480.123) and "Workman's Comp" is being reclassified to O&M account 656 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Lake / Holiday Haven

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

FPSC

Docket No.: 920199-W/S
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Schedule: B-6 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-8 Salaries & Wages - Employees	5,336	14,555	9,219	172.77%	5,505	8,960	180.15%
2	703.1-8 Salaries & Wages - Officers, Etc.	6	0	(6)	-100.00%	6	(6)	-100.00%
3	704.1-8 Employee Pensions & Benefits	292	2,771	2,479	849.07%	306	2,465	805.18%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	130	241	111	85.25%	136	105	76.67%
6	715.1-8 Purchased Power	3,548	2,688	(860)	-24.24%	3,720	(1,032)	-27.74%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	425	434	9	2.18%	446	(11)	-2.54%
9	720.1-8 Materials and Supplies	398	1,736	1,338	336.28%	417	1,319	316.07%
10	731.1-8 Contractual Services - Engr.	7	0	(7)	-85.28%	7	(7)	-95.50%
11	732.1-8 Contractual Services - Acct.	170	162	(8)	-4.50%	178	(16)	-8.92%
12	733.1-8 Contractual Services - Legal	63	66	3	4.79%	66	(3)	-0.06%
13	734.1-8 Contractual Services - Mgmt. Fees	28	0	(28)	-100.00%	29	(29)	-100.00%
14	735.1-8 Contractual Services - Other	76	1,084	1,008	1326.10%	80	1,004	1260.12%
15	741.1-8 Rental of Building/Real Prop.	29	31	2	8.52%	30	1	3.50%
16	742.1-8 Rental of Equipment	448	1	(448)	-99.73%	471	(470)	-99.75%
17	750.1-8 Transportation Expense	3	910	907	30217.54%	3	908	28814.75%
18	756.1-8 Insurance - Vehicle	159	96	(63)	-39.78%	167	(71)	-42.57%
19	757.1-8 Insurance - General Liability	284	111	(173)	-60.76%	298	(186)	-62.58%
20	758.1-8 Insurance - Workman's Comp.	132	489	357	270.49%	138	351	253.35%
21	759.1-8 Insurance - Other	32	65	33	103.90%	34	32	94.47%
22	760.1-8 Advertising Expense	0	7	7	N.A.	0	7	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	2,382	0	(2,382)	-100.00%	2,498	(2,498)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1	0	(1)	-100.00%	1	(1)	-100.00%
25	770.1-8 Bad Debt Expense	89	175	86	96.58%	93	82	87.49%
26	775.1-8 Miscellaneous Expenses	821	1,133	312	37.97%	861	272	31.59%
26	TOTAL SEWER O&M EXPENSES	14,860	26,757	11,897	80.08%	15,581	11,176	71.73%
27	SUBTOTAL (see accts. 766 & 767)	12,477	26,757	14,280	114.45%	13,082	13,674	51.11%
28	Average ERC's	112	102	(10)	-8.93%			
29	Average Consumer Price Index - U	119.3	136.2	18	15.13%			
30				Compounded Multiplier =	4.85%			

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)
 Column (5) = (4) / (2)
 Column (6) = (130 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
Page 2 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Current Test Year Ended 12/31/91 (Interim)	(3) (\$ Difference)	(4) (% Difference)	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					(\$)	(%)
1	701.1-6 Salaries & Wages - Employees	4,566	11,861	7,295	159.76%	4,768	7,073	147.74%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	2,258	2,258	N.A.	0	2,258	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	130	241	111	85.29%	136	106	78.87%
6	715.1-6 Purchased Power	3,521	2,653	(868)	-24.64%	3,662	(1,038)	-28.13%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	425	434	9	2.18%	446	(11)	-2.54%
9	720.1-6 Materials and Supplies	397	1,563	1,166	283.64%	416	1,146	275.43%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	58	1,005	947	1632.76%	61	944	1552.58%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	449	0	(449)	-100.00%	471	(471)	-100.00%
17	750.1-6 Transportation Expense	0	908	908	N.A.	0	908	N.A.
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	399	399	N.A.	0	399	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	2	274	272	13600.00%	2	272	12966.10%
26	TOTAL SEWER O&M EXPENSES	9,548	21,595	12,047	126.18%	10,011	11,564	115.71%
27	SUBTOTAL (less accts. 766 & 767)	9,548	21,595	12,047	126.18%	10,011	11,564	53.64%
28	Average ERC's	112	102	(10)	-8.93%			
29	Average Consumer Price Index - U	118.2	136.2	18	15.13%			
30	Compounded Multiplier x				4.85%			

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 + 1) x (2)

Column (7) = (3) - (5)

Column (8) = (7) / (6)

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts (TXX.7)

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☐ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.7 Salaries & Wages - Employees	204	875	471	231.08%	214	462	215.76%
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0	129	129	N.A.	0	129	N.A.
4	710.7 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power	0	0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.7 Chemicals	0	0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1	8	5	549.97%	1	5	518.94%
10	731.7 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other	0	0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense	0	1	1	N.A.	0	1	N.A.
18	756.7 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.	0	23	23	N.A.	0	23	N.A.
21	759.7 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	89	175	86	96.58%	93	82	87.49%
26	775.7 Miscellaneous Expenses	0	1	1	N.A.	0	1	N.A.
26	TOTAL SEWER O&M EXPENSES	294	1,010	716	243.70%	308	702	227.79%
27	SUBTOTAL (less accts. 766 & 767)	294	1,010	716	243.70%	308	702	68.40%
28	Average ERC's	112	102	(10)	-8.93%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30					Compounded Multiplier = 4.85%			

Notes:

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

Description of Calculation:

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

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Holiday Haven

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

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

FPSC

Schedule: B-8 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Prior Test Year Ended 12/31/88	(3) Current Test Year Ended 12/31/91 (Interim)	(4) Difference	(5) %	(6) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)						\$	%
1	701.8 Salaries & Wages - Employees	566		2,019	1,453	256.73%	593	1,426	240.22%
2	703.8 Salaries & Wages - Officers, Etc.	8		0	(8)	-100.00%	8	(8)	-100.00%
3	704.8 Employee Pensions & Benefits	292		354	62	31.68%	306	78	25.58%
4	710.8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	27		35	8	29.58%	28	8	22.63%
7	716.8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0		167	167	N.A.	0	167	N.A.
10	731.8 Contractual Services - Engr.	7		0	(7)	-95.28%	7	(7)	-95.50%
11	732.8 Contractual Services - Accl.	170		162	(8)	-4.50%	178	(18)	-8.92%
12	733.8 Contractual Services - Legal	83		66	3	4.79%	86	(8)	-0.06%
13	734.8 Contractual Services - Mgmt. Fees	28		0	(28)	-100.00%	28	(28)	-100.00%
14	735.8 Contractual Services - Other	18		79	61	337.82%	19	60	317.57%
15	741.8 Rental of Building/Real Prop.	29		31	2	8.52%	30	1	3.50%
16	742.8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.
17	750.8 Transportation Expense	3		1	(2)	-71.96%	3	(2)	-73.28%
18	756.8 Insurance - Vehicle	159		96	(63)	-39.78%	167	(71)	-42.57%
19	757.8 Insurance - General Liability	284		111	(173)	-60.78%	298	(186)	-62.58%
20	758.8 Insurance - Workman's Comp.	132		88	(64)	-48.61%	138	(71)	-50.98%
21	759.8 Insurance - Other	32		65	33	103.90%	34	32	94.47%
22	760.8 Advertising Expense	0		7	7	N.A.	0	7	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	2,382		0	(2,382)	-100.00%	2,498	(2,498)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	819		857	38	4.70%	859	(1)	-0.14%
26	TOTAL SEWER O&M EXPENSES	5,918		4,151	(867)	-17.28%	5,261	(1,111)	-21.11%
27	SUBTOTAL (less accts. 766 & 767)	2,636		4,151	1,516	57.53%	2,763	1,388	33.44%
28	Average ERC's	112		102	(10)	-8.93%			
29	Average Consumer Price Index - U	118.3		136.2	16	15.13%			
30				Compounded Multiplier =	6.85%				

Notes:

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

Description of Calculation:

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

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

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

Company: SSU / Lake / Holiday Haven
Docket No.: 020199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-8 (S)
Page 5 of 5
Prepared: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 1 of 5)

		(1)	(2)	(3)	(4)
		O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation	
1	701.1-8 Salaries & Wages - Employees	8,980	180.15%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(6)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	2,465	805.16%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	105	78.67%		
6	715.1-8 Purchased Power	(1,032)	-27.74%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	(11)	-2.54%		
9	720.1-8 Materials and Supplies	1,319	316.07%		
10	731.1-8 Contractual Services - Engr.	(7)	-95.50%		
11	732.1-8 Contractual Services - Acct.	(16)	-8.92%		
12	733.1-8 Contractual Services - Legal	(0)	-0.06%		
13	734.1-8 Contractual Services - Mgmt. Fees	(29)	-100.00%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)	
14	735.1-8 Contractual Services - Other	1,004	1280.12%		
15	741.1-8 Rental of Building/Real Prop.	1	3.50%		
16	742.1-8 Rental of Equipment	(470)	-99.75%		
17	750.1-8 Transportation Expense	905	28814.75%		
18	756.1-8 Insurance - Vehicle	(71)	-42.57%		
19	757.1-8 Insurance - General Liability	(186)	-62.58%		
20	758.1-8 Insurance - Workman's Comp.	351	253.35%		
21	759.1-8 Insurance - Other	32	94.47%		
22	760.1-8 Advertising Expense	7	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(2,498)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	(1)	-100.00%		
25	770.1-8 Bad Debt Expense	82	87.49%		
26	775.1-8 Miscellaneous Expenses	272	31.59%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		11,176	71.73%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm 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.
2				
3				
4				
5	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
6				
7				
8				
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
10				
11				
12				
13	Milan & Swain	Debbie Swain	27.5 - 95	278,919 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
14				
15				
16				
17	Hartman & Associates	Gerald Hartman	20 - 85	82,972 Engineering section of MFR's, testimony, attend hearing.
18		Chuck Bliss		
19				
20	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415 Pleadings, meetings with staff, legal representation.
21		Joe Cressee		
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	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0816, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:			
45			Total	Allocation
46			FPSC Filed	To System
47	Prior Unamortized Rate Case Expense			
48	Current Rate Case Expense		\$1,772,200	\$1,684
49				
50	Total Projected Rate Case Expense		1,772,200	1,684
51				
52	Annual Amortization Over 4 Years		\$443,050	\$421
53			=====	=====
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	96
57	% of Total		100%	0.0950%
58				
59	(A detailed allocation schedule is contained in Volume I of the MFR's)			

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Lake / Holiday Haven

FPSC

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer Cost	How often to repeat
1		There were no major maintenance projects that exceeded 2% of test year revenues per system.		

ALLOCATION OF EXPENSES - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules
1		For rate making purposes, the following are the items which are allocated in this filing:										
2		(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)										
3												
4												
5												
6		A-SCHEDULES (RATE BASE):										
7												
8												
9												
10												
11												
12		(A) Deferred Taxes					Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)					A-1 (W), A-2 (S)
13		(B) General Plant					Average No. of Customers (Total Company)					A-5 (W), A-6 (S)
14		(C) General Plant Accum. Dep.					Average No. of Customers (Total Company)					A-9 (W), A-10 (S)
15												
16												
17												
18												
19												
20												
21												
22												
23												
24		B-SCHEDULES (INCOME STATEMENT):										
25												
26												
27												
28												
29												
30		(A) Customer Accounts Expenses and Adjustments (O&M)					Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
31		(B) A & G Expenses and Adjustments (O&M)					Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
32		(C) Rate Case Expense Amortization (O&M)					Average No. of Customers (FPSC Filed Systems)					B-5 (W), B-6 (S)
33		(D) Parent Debt Adjustment & ITC (Income Taxes)					Average No. of Customers (Total Company)					B-16 (W), B-17 (S)

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 820189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
			Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	204	40	2.50%	5	0	5
4	389.1 Other Plant & Misc.	24	18	5.56%	1	0	1
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	3,019	0	N.A.	0	0	0
7	354.2 Structures & Improvements	1,437	32	3.13%	45	0	45
8	360.2 Collection Sewers - F	2,275	30	3.33%	76	0	76
9	361.2 Collection Sewers - G	67,273	45	2.22%	1,495	0	1,495
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	255	38	2.63%	7	0	7
12	364.2 Flow Measuring Devices	7	5	20.00%	1	0	1
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	19	18	5.56%	1	0	1
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	1,686	32	3.13%	53	0	53
18	370.3 Receiving Wells	2,655	32	3.13%	83	0	83
19	371.3 Pumping Equipment	5,013	18	5.56%	279	0	279
20	389.3 Other Plant & Misc. Equipment	39	18	5.56%	2	0	2
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	396	0	N.A.	0	0	0
23	354.4 Structures & Improvements	1,120	32	3.13%	35	0	35
24	380.4 Treatment & Disposal	27,137	18	5.56%	1,508	0	1,508
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	365	30	3.33%	12	0	12
27	389.4 Other Plant & Misc. Equipment	31	18	5.56%	2	0	2
28	GENERAL PLANT						
29	353.5 Land & Land Rights	504	0	N.A.	0	0	0
30	354.5 Structures & Improvements	2,504	40	2.50%	63	0	63
31	390.5 Office Furniture & Equipment	1,285	15	6.67%	86	0	86
32	390.51 Computer Equipment	1,985	6	16.67%	331	0	331
33	391.5 Transportation Equipment	1,706	6	16.67%	284	0	284
34	392.5 Stores Equipment	14	18	5.56%	1	0	1
35	393.5 Tools, Shop, & Garage	647	16	6.25%	40	0	40
36	394.5 Laboratory Equipment	143	15	6.67%	10	0	10
37	395.5 Power Operated Equipment	843	12	8.33%	70	0	70
38	396.5 Communication Equipment	266	10	10.00%	27	0	27
39	397.5 Miscellaneous Equipment	90	15	6.67%	6	0	6
40	398.5 Other Tangible Plant	70	10	10.00%	7	0	7
41							
42	INTANGIBLE PLANT	228		2.82%	6	0	6
43	COLLECTION PLANT	74,286		2.19%	1,625	0	1,625
44	SYSTEM PUMPING PLANT	9,393		4.43%	416	0	416
45	TREATMENT AND DISPOSAL	29,049		5.36%	1,557	0	1,557
46	GENERAL PLANT	10,057		9.19%	924	0	924
47							
48	TOTAL DEPRECIATION EXPENSE	123,014		3.68%	4,528	0	4,528
49	AMORTIZATION OF CIAC	-----		-----	(1,727)	0	(1,727)
50	NON-USED AND USEFUL				(944)	0	(944)
51	NET DEPRECIATION EXPENSE - SEWER				1,857	0	1,857

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER 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	5.44%	0	0	0
2	Line/Main Extension Fees	0	2.53%	0	0	0
3	Contributed Lines	68,300	2.53%	1,727	0	1,727
4	Cont. Ppty. Other Than Lines	0	3.29%	0	0	0
5	Service Installation Fees	0	2.63%	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	68,300		1,727	0	1,727

NOTES:

- Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
- The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) (3) (4) 1991 COMPOSITE CIAC AMORT. RATE		
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	7	1	20.00%
3	365.2 Flow Measuring Installation	1	0	2.63%
4	364.4 Structures & Improvements	1,120	35	3.13%
5	380.4 Treatment & Disposal	27,137	1,508	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	365	12	3.33%
8	389.4 Other Plant & Misc. Equipment	31	2	5.56%
9	COMPOSITE RATE	28,661	1,558	5.44%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	1,437	45	3.13%
12	360.2 Collection Sewers - F	2,275	76	3.33%
13	361.2 Collection Sewers - G	67,273	1,495	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	19	1	5.56%
16	354.3 Structures & Improvements	1,686	53	3.13%
17	370.3 Receiving Wells	2,655	83	3.13%
18	371.3 Pumping Equipment	5,013	279	5.56%
19	389.3 Other Plant & Misc. Equipment	39	2	5.56%
20	COMPOSITE RATE	80,397	2,033	2.53%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	255	7	2.63%
23	COMPOSITE RATE	255	7	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	28,661	1,558	5.44%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	80,397	2,033	2.53%
27	Service Installation Fees (Line 23)	255	7	2.63%
28	COMPOSITE RATE	109,313	3,598	3.29%

NOTES:

1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-14 (S) (page 3 of 6)

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

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

	(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 Amonization of CIAC	Depreciation on Invested Plant	%	Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	(0)	0	(0)	0.00%	0
3	352.1 Franchises	5	0	5	0.00%	0
4	389.1 Other Plant & Misc.	1	0	1	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	45	31	14	39.00%	5
8	360.2 Collection Sewers - F	76	49	27	39.00%	11
9	361.2 Collection Sewers - G	1,496	1,445	50	39.00%	19
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	7	0	7	0.00%	0
12	364.2 Flow Measuring Devices	1	0	1	0.00%	0
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1	0	1	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	53	36	16	39.00%	6
18	370.3 Receiving Wells	83	57	26	39.00%	10
19	371.3 Pumping Equipment	279	108	171	39.00%	67
20	389.3 Other Plant & Misc. Equipment	2	1	1	39.00%	1
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	35	0	35	53.00%	18
24	380.4 Treatment & Disposal	1,508	0	1,508	53.00%	799
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	12	0	12	53.00%	6
27	389.4 Other Plant & Misc. Equipment	2	0	2	53.00%	1
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	63	0	63	0.00%	0
31	390.5 Office Furniture & Equipment	86	0	86	0.00%	0
32	390.51 Computer Equipment	331	0	331	0.00%	0
33	391.5 Transportation Equipment	284	0	284	0.00%	0
34	392.5 Stores Equipment	1	0	1	0.00%	0
35	393.5 Tools, Shop, & Garage	40	0	40	0.00%	0
36	394.5 Laboratory Equipment	10	0	10	0.00%	0
37	395.5 Power Operated Equipment	70	0	70	0.00%	0
38	396.5 Communication Equipment	27	0	27	0.00%	0
39	397.5 Miscellaneous Equipment	6	0	6	0.00%	0
40	398.5 Other Tangible Plant	7	0	7	0.00%	0
41						
42	INTANGIBLE PLANT	6	0	6		0
43	COLLECTION PLANT	1,625	1,525	100		35
44	SYSTEM PUMPING PLANT	416	202	215		84
45	TREATMENT AND DISPOSAL	1,557	0	1,557		825
46	GENERAL PLANT	924	0	924		0
47						
48	TOTAL	4,528	1,727	2,801		944
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				33.70%	

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

Present Income - Interim / Final

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-15 (S)
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:	650	2	650	See Notes
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	650	2	650	
3	PAYROLL TAXES:				See Notes
4	(Adjustments)				
5		0	1,256	1,256	
6		0	0	0	
7	TOTAL	0	1,256	1,256	
8	REAL ESTATE & PERSONAL PROPERTY TAXES:				
9	(Adjustments)				
10		2,041	0	2,041	
11		0	0	0	
12	TOTAL	2,041	0	2,041	
13	OTHER:				
14	(Adjustments)				
15		0	0	0	
16		0	0	0	
17	TOTAL	0	0	0	
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,700	1,258	3,957	B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,700	1,258	3,957	B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Lake / Holiday Haven
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
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)			(5) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(3) Per Books	(4) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenue	14,638	34	14,672	14,638	34	14,672	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	27,580	(823)	26,757	27,580	1,780	28,360	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	1,857	0	1,857	1,857	0	1,857	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	2,700	1,258	3,957	2,700	1,258	3,957	B-15 (S)	-
8	Pre Tax Operating Expenses	32,136	435	32,571	32,136	3,038	35,175	-	-
9	TOTAL PRE-TAX INCOME	(17,498)	(401)	(17,899)	(17,498)	(3,005)	(20,503)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(17,498)	(401)	(17,899)	(17,498)	(3,005)	(20,503)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	28,882	(3,010)	25,872	28,882	(2,885)	26,198	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	1,675	(175)	1,501	1,675	(156)	1,519	-	-
17	Total Taxable Income	(19,173)	(226)	(19,400)	(19,173)	(2,849)	(22,022)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(7,215)	(85)	(7,300)	(7,215)	(1,072)	(8,287)	-	-
20	Less:								
21	Parent Debt Adjustment	285	0	285	285	0	285	C-9 (S)	-
22	Investment Tax Credit	57	0	57	57	0	57	C-8 (S)	-
23	TOTAL INCOME TAXES	(7,557)	(85)	(7,642)	(7,557)	(1,072)	(8,629)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Holiday Haven

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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. (%)	33.70%	0.00%	33.70%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Jungle Den - 1802

Volusia County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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-2 (S)
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	363,987	(1,674)	362,313	A-6 (S)	
2	Utility Land & Land Rights	120,036	0	120,036	A-6 (S)	
3	Non-Used & Useful	(32,284)	0	(32,284)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(46,717)	80	(46,637)	A-10 (S)	
6	CIAC	(136,800)	0	(136,800)	A-12 (S)	
7	Accumulated Amortization of CIAC	15,068	0	15,068	A-14 (S)	
8	Acquisition Adjustments	0	0	0	A-20 (S)	
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)	
10	Advances for Construction	0	0	0	A-16 (S)	
11	Deferred Tax	(5,810)	0	(5,810)	C-7 (S)	
12	Working Capital Allowance	6,767	354	7,120	A-17 (S)	
13	TOTAL SEWER RATE BASE	284,248	(1,240)	283,008		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	363,987	(1,674)	362,313	A-6 (S)
2	Utility Land & Land Rights	120,036	0	120,036	A-6 (S)
3	Non-Used & Useful	(32,284)	0	(32,284)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(46,717)	80	(46,637)	A-10 (S)
6	CIAC	(136,800)	0	(136,800)	A-12 (S)
7	Accumulated Amortization of CIAC	15,068	0	15,068	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(5,810)	0	(5,810)	C-7 (S)
12	Working Capital Allowance	6,767	(129)	6,637	A-17 (S)
13	TOTAL SEWER RATE BASE	284,246	(1,723)	282,524	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Volusia / Jungle Den

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):					
2	1. To zero out Organizational Costs balance.	(3,348)	0	(1,674)	A-6 (S)	
3						
4	2.					
5						
6						
7		(3,348)	0	(1,674)		
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):					
9	1.				A-6 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	C. NON-USED AND USEFUL (Interim / Final):					
16	1.				A-7 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):					
23	1.				A-2 (S)	
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.	225	225	225	A-10 (S)	
31						
32	2. An adjustment was made on the company's books in 1991 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcrom) was shortened.	0	(290)	(145)		
33						
34						
35						
36						
37						
38		225	(65)	80		
39						
40						
41	F. CIAC (Interim / Final):					
42	1.				A-12 (S)	
43						
44	2.					
45						
46						
47		0	0	0		
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Volusia / Jungle Den

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):					
2	1.				A-14 (S)	
3						
4	2					
5						
6						
7		0	0	0		
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):					
9	1.				A-20 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):					
16	1.				A-20 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):					
23	1.				A-16 (S)	
24						
25	2.					
26						
27		0	0	0		
28						
29	K. DEFERRED TAX (Interim / Final):					
30	1.				C-7 (S)	
31						
32	2.					
33						
34		0	0	0		
35						
36	L. WORKING CAPITAL ALLOWANCE (Interim):					
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(129)	(129)	(129)	A-17 (S)	
38						
39	2.					
40						
41						
42		(129)	(129)	(129)		
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	354	354	354	A-17 (S)	
45						
46	2.					
47						
48		354	354	354		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(3,252)	(194)	(1,723)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(2,769)	269	(1,240)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 20869 ENDED 11/27/87	70,000
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	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 SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	11/27/87 BALANCE	70,300
7	1987 Additions	1,410
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,410
11	12/31/87 BALANCE	71,410
12	1988 Additions	31,194
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	31,194
16	12/31/88 BALANCE	102,604
17	1989 Additions	282,106
18	1989 Retirements	0
19	1989 Adjustments	17,385
20	1989 Net Additions	299,491
21	12/31/89 BALANCE	402,095
22	1990 Additions (A/C 101)	78,549
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	78,549
27	12/31/90 BALANCE	480,644
28	1990 General Plant Reallocation Adjustments *	(4,589)
29	12/31/90 ADJUSTED BALANCE	476,055
30	1991 Additions (A/C 101)	15,938
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	15,938
35	12/31/91 BALANCE	491,992

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Volusia / Jungle Den

Docket No.: 920189-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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		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	351.1 Organization	3,348	(3,348)	0	0	(3,348)	0	0	1,674	(1,674)	0
3	352.1 Franchises	3	205	0	208	0	0	208	106	0	106
4	389.1 Other Plant & Misc.	27	0	0	27	0	0	27	27	0	27
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	1,021	0	0	1,021	0	0	1,021	1,021	0	1,021
7	354.2 Structures & Improvements	929	0	0	929	0	0	929	929	0	929
8	360.2 Collection Sewers - F	68,467	0	0	68,467	0	0	68,467	68,467	0	68,467
9	361.2 Collection Sewers - G	135,424	0	0	135,424	0	0	135,424	135,424	0	135,424
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	283	0	0	283	0	0	283	283	0	283
12	364.2 Flow Measuring Devices	1,744	4,484	0	6,228	0	0	6,228	3,986	0	3,986
13	365.2 Flow Measuring Installation	2	0	0	2	0	0	2	2	0	2
14	389.2 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	193	5,215	0	5,348	0	0	5,348	2,740	0	2,740
18	370.3 Receiving Wells	5,170	0	0	5,170	0	0	5,170	5,170	0	5,170
19	371.3 Pumping Equipment	19,708	8,230	0	27,938	0	0	27,938	23,823	0	23,823
20	389.3 Other Plant & Misc. Equipm	43	0	0	43	0	0	43	43	0	43
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	118,297	229	0	118,526	0	0	118,526	118,411	0	118,411
23	354.4 Structures & Improvements	25,890	0	0	25,890	0	0	25,890	25,890	0	25,890
24	380.4 Treatment & Disposal	33,983	0	0	33,983	0	0	33,983	33,983	0	33,983
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	39,720	0	0	39,720	0	0	39,720	39,720	0	39,720
27	389.4 Other Plant & Misc. Equipm	10,277	0	0	10,277	0	0	10,277	10,277	0	10,277
28	GENERAL PLANT										
29	353.5 Land & Land Rights	614	(20)	0	594	0	0	594	604	0	604
30	354.5 Structures & Improvements	2,963	73	0	3,036	0	0	3,036	3,000	0	3,000
31	390.5 Office Furniture & Equipme	1,527	25	0	1,551	0	0	1,551	1,539	0	1,539
32	390.51 Computer Equipment	2,012	730	0	2,743	0	0	2,743	2,378	0	2,378
33	391.5 Transportation Equipment	1,968	152	0	2,120	0	0	2,120	2,044	0	2,044
34	392.5 Stores Equipment	15	4	0	19	0	0	19	17	0	17
35	393.5 Tools, Shop, & Garage	782	(14)	0	767	0	0	767	774	0	774
36	394.5 Laboratory Equipment	166	12	0	177	0	0	177	172	0	172
37	395.5 Power Operated Equipment	1,055	(91)	0	964	0	0	964	1,010	0	1,010
38	396.5 Communication Equipment	306	24	0	331	0	0	331	319	0	319
39	397.5 Miscellaneous Equipment	96	25	0	120	0	0	120	108	0	108
40	398.5 Other Tangible Plant	82	4	0	86	0	0	86	84	0	84
41											
42	INTANGIBLE PLANT	3,378	(3,142)	0	236	(3,348)	0	236	1,807	(1,674)	133
43	COLLECTION PLANT	207,870	4,484	0	212,355	0	0	212,355	210,113	0	210,113
44	SYSTEM PUMPING PLANT	25,054	13,444	0	38,498	0	0	38,498	31,776	0	31,776
45	TREATMENT AND DISPOSAL	228,166	229	0	228,395	0	0	228,395	228,280	0	228,280
46	GENERAL PLANT	11,586	923	0	12,509	0	0	12,509	12,047	0	12,047
47											
48	TOTAL PLANT IN SERVICE	476,055	15,936	0	491,992	(3,348)	0	491,992	484,024	(1,674)	482,350
49	LAND & LAND RIGHTS	119,932	208	0	120,140	0	0	120,140	120,036	0	120,036
50	TOTAL PIS LESS LAND	356,123	15,729	0	371,852	(3,348)	0	371,852	363,987	(1,674)	362,313

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 398.5

NARUC Account 108 represents Completed Construction Not Classified, subaccount 351.0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Volusia / Jungle Den

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

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

FPSC

Schedule: A-6 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)

Supporting Schedules: A-12 (S), A-16 (S)

	(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 Corrt. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0	0%	0
3	352.1 Franchises	106	0	0	106	0%	0
4	389.1 Other Plant & Misc.	27	0	0	27	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	1,021	0	0	1,021	0%	0
7	354.2 Structures & Improvements	929	431	0	498	0%	0
8	360.2 Collection Sewers - F	68,467	31,774	0	36,893	0%	0
9	361.2 Collection Sewers - G	135,424	62,848	0	72,576	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	283	0	0	283	0%	0
12	364.2 Flow Measuring Devices	3,986	0	0	3,986	0%	0
13	365.2 Flow Measuring Installation	2	0	0	2	0%	0
14	389.2 Other Plant & Misc. Equipmen	0	0	0	0	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	2,740	1,272	0	1,469	0%	0
18	370.3 Receiving Wells	5,170	2,399	0	2,771	0%	0
19	371.3 Pumping Equipment	23,823	11,056	0	12,767	0%	0
20	389.3 Other Plant & Misc. Equipmen	43	20	0	23	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	118,411	0	0	118,411	0%	0
23	354.4 Structures & Improvements	25,890	0	0	25,890	35%	9,061
24	380.4 Treatment & Disposal	33,983	0	0	33,983	35%	11,894
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	39,720	0	0	39,720	35%	13,902
27	389.4 Other Plant & Misc. Equipmen	10,277	0	0	10,277	35%	3,597
28	GENERAL PLANT						
29	353.5 Land & Land Rights	604	0	0	604	0%	0
30	354.5 Structures & Improvements	3,000	0	0	3,000	0%	0
31	390.5 Office Furniture & Equipment	1,539	0	0	1,539	0%	0
32	390.51 Computer Equipment	2,378	0	0	2,378	0%	0
33	391.5 Transportation Equipment	2,044	0	0	2,044	0%	0
34	392.5 Stores Equipment	17	0	0	17	0%	0
35	393.5 Tools, Shop, & Garage	774	0	0	774	0%	0
36	394.5 Laboratory Equipment	172	0	0	172	0%	0
37	395.5 Power Operated Equipment	1,010	0	0	1,010	0%	0
38	396.5 Communication Equipment	319	0	0	319	0%	0
39	397.5 Miscellaneous Equipment	108	0	0	108	0%	0
40	398.5 Other Tangible Plant	84	0	0	84	0%	0
41							
42	INTANGIBLE PLANT	133	0	0	133		0
43	COLLECTION PLANT	210,113	95,053	0	115,059		0
44	SYSTEM PUMPING PLANT	31,776	14,747	0	17,029		0
45	TREATMENT AND DISPOSAL	228,280	0	0	228,280		38,454
46	GENERAL PLANT	12,047	0	0	12,047		0
47							
48	TOTAL PLANT IN SERVICE	482,350	109,800	0	372,550		38,454
49	LAND & LAND RIGHTS	120,036	0	0	120,036		0
50	TOTAL PIS LESS LAND	362,313	109,800	0	252,513		38,454
Composite Non-Used & Useful PIS % (L48.C7 / L48.C5) ■						10.32%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Volusia / Jungle Den
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S)

(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	38,454	0	38,454	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(6,170)	0	(6,170)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	32,284	0	32,284	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)	
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES	
1	BALANCE PER ORDER 20869 ENDED 11/27/87	21,594	
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 SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	11/27/87 BALANCE	21,594
7	1987 Additions	142
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	142
11	12/31/87 BALANCE	21,736
12	1988 Additions	2,140
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,140
16	12/31/88 BALANCE	23,876
17	1989 Additions	4,866
18	1989 Retirements	110
19	1989 Adjustments	0
20	1989 Net Additions	4,756
21	12/31/89 BALANCE	28,632
22	1990 Additions	8,055
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	8,055
26	12/31/90 BALANCE	36,687
27	1990 General Plant Reallocation Adjustments *	3,330
28	12/31/90 ADJUSTED BALANCE	40,016
29	1991 Additions	13,402
30	1991 Retirements	0
31	1991 Adjustments	65
32	1991 Net Additions	13,467
33	12/31/91 BALANCE	53,483

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: A-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-6 (S)

Supporting Schedule: B-14 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
1	INTANGIBLE PLANT									
2	351.1 Organization	225	0	225	(225)	(225)	(0)	225	(225)	(0)
3	352.1 Franchises	0	3	3	0	0	3	1	0	1
4	389.1 Other Plant & Misc.	2	2	3	0	0	3	2	0	2
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	385	29	414	0	0	414	400	0	400
8	360.2 Collection Sewers - F	3,195	2,282	5,477	0	0	5,477	4,336	0	4,336
9	361.2 Collection Sewers - G	12,535	3,009	15,545	0	0	15,545	14,040	0	14,040
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	18	7	26	0	0	26	22	0	22
12	364.2 Flow Measuring Devices	63	797	861	0	0	861	462	0	462
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	7	86	93	0	0	93	50	0	50
18	370.3 Receiving Wells	1,960	162	2,122	0	0	2,122	2,041	0	2,041
19	371.3 Pumping Equipment	2,500	1,323	3,823	0	0	3,823	3,162	0	3,162
20	389.3 Other Plant & Misc. Equipme	3	2	5	0	0	5	4	0	4
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1,148	809	1,957	0	0	1,957	1,552	0	1,552
24	380.4 Treatment & Disposal	10,608	1,888	12,496	0	0	12,496	11,552	0	11,552
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	3,208	1,324	4,532	0	0	4,532	3,870	0	3,870
27	389.4 Other Plant & Misc. Equipme	370	571	941	0	0	941	655	0	655
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	392	75	467	0	0	467	429	0	429
31	390.5 Office Furniture & Equipment	493	103	595	0	0	595	544	0	544
32	390.51 Computer Equipment	253	396	649	0	290	939	451	145	596
33	391.5 Transportation Equipment	1,245	341	1,586	0	0	1,586	1,415	0	1,415
34	392.5 Stores Equipment	5	1	6	0	0	6	5	0	5
35	393.5 Tools, Shop, & Garage	353	48	402	0	0	402	378	0	378
36	394.5 Laboratory Equipment	74	11	86	0	0	86	80	0	80
37	395.5 Power Operated Equipment	807	84	891	0	0	891	849	0	849
38	396.5 Communication Equipment	118	32	150	0	0	150	134	0	134
39	397.5 Miscellaneous Equipment	17	7	24	0	0	24	20	0	20
40	398.5 Other Tangible Plant	34	8	42	0	0	42	38	0	38
41		0								
42	INTANGIBLE PLANT	226	4	231	(225)	(225)	6	229	(225)	4
43	COLLECTION PLANT	16,197	6,125	22,322	0	0	22,322	19,259	0	19,259
44	SYSTEM PUMPING PLANT	4,471	1,573	6,044	0	0	6,044	5,257	0	5,257
45	TREATMENT AND DISPOSAL	15,334	4,592	19,926	0	0	19,926	17,630	0	17,630
46	GENERAL PLANT	3,789	1,107	4,896	0	290	5,186	4,342	145	4,487
47										
48	TOTAL SEWER ACCUM. DEP.	40,016	13,402	53,418	(225)	65	53,483	46,717	(80)	46,637

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Volusia / Jungle Den

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEP.			1991 NON-USED & USEFUL	
		Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Dep.	Percentage	Average Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	(0)	0	(0)	0%	0
3	352.1 Franchises	1	0	1	0%	0
4	389.1 Other Plant & Misc.	2	0	2	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	400	17	383	0%	0
8	360.2 Collection Sewers - F	4,336	1,257	3,079	0%	0
9	361.2 Collection Sewers - G	14,040	2,487	11,553	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	22	0	22	0%	0
12	364.2 Flow Measuring Devices	462	0	462	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	50	50	(0)	0%	0
18	370.3 Receiving Wells	2,041	95	1,946	0%	0
19	371.3 Pumping Equipment	3,162	437	2,724	0%	0
20	389.3 Other Plant & Misc. Equipment	4	1	3	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	1,552	0	1,552	35%	543
24	380.4 Treatment & Disposal	11,552	0	11,552	35%	4,043
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	3,870	0	3,870	35%	1,355
27	389.4 Other Plant & Misc. Equipment	655	0	655	35%	229
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	429	0	429	0%	0
31	390.5 Office Furniture & Equipment	544	0	544	0%	0
32	390.51 Computer Equipment	596	0	596	0%	0
33	391.5 Transportation Equipment	1,415	0	1,415	0%	0
34	392.5 Stores Equipment	5	0	5	0%	0
35	393.5 Tools, Shop, & Garage	378	0	378	0%	0
36	394.5 Laboratory Equipment	80	0	80	0%	0
37	395.5 Power Operated Equipment	849	0	849	0%	0
38	396.5 Communication Equipment	134	0	134	0%	0
39	397.5 Miscellaneous Equipment	20	0	20	0%	0
40	398.5 Other Tangible Plant	38	0	38	0%	0
41						
42	INTANGIBLE PLANT	4	0	4		0
43	COLLECTION PLANT	19,259	3,761	15,499		0
44	SYSTEM PUMPING PLANT	5,257	583	4,674		0
45	TREATMENT AND DISPOSAL	17,630	0	17,630		6,170
46	GENERAL PLANT	4,487	0	4,487		0
47						
48	TOTAL SEWER ACCUM. DEP.	46,637	4,344	42,293		6,170
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				14.58%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	BALANCE PER ORDER 20069 ENDED 11/27/87	27,000
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	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 SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	11/27/87 BALANCE	27,000
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	27,000
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	27,000
17	1989 Additions	54,900
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	54,900
21	12/31/89 BALANCE	81,900
22	1990 Additions	54,900
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	54,900
26	12/31/90 BALANCE	136,800
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	136,800

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

Beginning, End of Year, and Average Balances

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
SEWER										
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3	Contributed Lines	109,800	0	109,800	0	0	109,800	109,800	0	109,800
4	Cont. Prty. Other than Lines	27,000	0	27,000	0	0	27,000	27,000	0	27,000
5	Service Installation Fees	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER CIAC	136,800	0	136,800	0	0	136,800	136,800	0	136,800

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC
Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

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

Explanation: Provide the annual balance of 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 20869 ENDED 11/27/87	6,170
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 SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Velusia / Jungle Den

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	11/27/87 BALANCE	8,170
7	1987 Additions	56
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	56
11	12/31/87 BALANCE	8,226
12	1988 Additions	675
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	675
16	12/31/88 BALANCE	8,901
17	1989 Additions	1,361
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,361
21	12/31/89 BALANCE	10,262
22	1990 Additions	2,734
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,734
26	12/31/90 BALANCE	12,996
27	1991 Additions	4,145
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	4,145
31	12/31/91 BALANCE	17,141

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S), A-13 (S)
 Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	2,745	3,199	5,944	0	0	5,944	4,344	0	4,344	
4	Cont. Prty. Other than Lines	10,251	946	11,197	0	0	11,197	10,724	0	10,724	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	12,996	4,145	17,141	0	0	17,141	15,068	0	15,068	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Volusia / Jungle Den

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Valuers / Jungle Den

FPSC

Docket No.: 920189-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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.

Schedule: A-16 (S)

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
	SEWER								

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			Supporting Schedules
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	
1	Operation and Maintenance Expenses	54,133	(1,035)	53,098	54,133	2,829	56,963	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	6,767	(129)	6,637	6,767	354	7,120	

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 ☒
Historic ☒ Projected ☐

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

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

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant in Service	208,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction in Process	22,213,472	19,847,462
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	2,891,919
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: 920195-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

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

(1)		(2)	(3)
Line No.	EQUITY CAPITAL & LIABILITIES	Test Year Ended 12/31/91	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	4,813,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,167
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,648,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,864	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,805,509	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	1,082,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,367
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 SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

Page 1 of 1

Preparer: Chuck Lewis

Supporting Schedules: B-18 (S)

Recap Schedule: A-2 (S)

(1)			(2)			(3)			(4)		
ACQUISITION 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/adjustments)	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 - %	10.32%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	14.59%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Jungle Den - 1802

Volusia County (SSU)

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

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	15,454	205	15,659	98,213	113,872	627.20%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	15,454	205	15,659	98,213	113,872		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	54,133	2,829	56,963	0	56,963		B-6 (S)
6	Depreciation, net of CIAC Amort.	7,649	0	7,649	0	7,649		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	3,001	1,426	4,427	4,420	8,846		B-15, B-3 (S)
9	Provision For Income Taxes	(26,128)	(1,497)	(27,625)	35,294	7,670		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	38,656	2,758	41,414	39,714	61,128		
11	NET OPERATING INCOME:	(23,202)	(2,553)	(25,755)	58,499	32,744		
12	RATE BASE	284,248		283,008		283,008		A-2 (S)
13	RATE OF RETURN	-8.16%		-9.10%		11.57%		D-1 (S)

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

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	15,454	205	15,659	92,620	108,279	591.48%		
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	15,454	205	15,659	92,620	108,279		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	54,133	(1,035)	53,098	0	53,098		B-6 (S)	
6	Depreciation, net of CIAC Amort.	7,649	0	7,649	0	7,649		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	3,001	1,426	4,427	4,168	8,595		B-15, B-3 (S)	
9	Provision For Income Taxes	(26,128)	(32)	(26,160)	33,264	7,125		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	38,656	358	39,014	37,462	76,486			
11	NET OPERATING INCOME:	(23,202)	(153)	(23,355)	55,167	31,812			
12	RATE BASE	284,248		282,524		282,524		A-2 (S)	
13	RATE OF RETURN	-8.16%		-8.27%		11.25%		D-1 (S)	

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

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	11.28% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	282,524	283,008	A-2 (S)	-
5	Required Income (L3 x L4)	31,812	32,744	-	-
6	Adjusted Income under Present Rates	(23,355)	(25,755)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	55,167	58,499	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	88,452	93,793	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	<u>92,620</u>	<u>98,213</u>	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	88,452	93,793	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	<u>33,284</u>	<u>35,294</u>	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	<u>4,168</u>	<u>4,420</u>	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	<u>55,167</u>	<u>58,499</u>		B-2 (S)

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 Capital	(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	<u>100.00%</u>		<u>11.26%</u>

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Volusia / Jungle Dan

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	Description	(1)	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		Supporting Schedules	
		Interim	Final		
1	A. REVENUES:				
2	1. Difference between Booked & Annualized Revenues.	205	205	B-4 (S)	
3					
4	2.				
5					
6					
7		205	205		
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)				
9	1. Reclassify pension & benefits consistent with NARUC.	(1,035)	(1,035)	B-6 (S)	
10					
11	2. Add allocation of current rate case expense amortization.		504	B-6 (S)	
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		107	B-6 (S)	
14					
15	4. Add allocation of estimated annual Lehigh expenses.		192	B-6 (S)	
16					
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(15)	B-6 (S)	
18					
19	6. Calculate proforma attrition adjustments.		2,035	B-6 (S)	
20					
21	7. Add allocation of post retirement benefits.		1,041	B-6 (S)	
22					
23		(1,035)	2,829		
24					
25	C. DEPRECIATION NET OF CIAC AMORT:				
26	1.			B-14 (S)	
27					
28	2.				
29					
30		0	0		
31					
32	D. AMORTIZATION:				
33	1.			B-18 (S)	
34					
35	2.				
36					
37		0	0		
38					
39	E. TAXES OTHER THAN INCOME:				
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	9	9	B-15 (S)	
41					
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,417	1,417	B-15 (S)	
43	and reclassify consistent with NARUC.				
44		1,426	1,426		
45					
46	F. INCOME TAXES:				
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(32)	(1,497)	B-17 (S)	
48					
49	2.				
50					
51		(32)	(1,497)		
52					
53					
54					
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(153)	(2,553)		

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
1991 REVENUES (PRESENT)				
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	15,450	0	
3	521.2 Flat Rate - Commercial	0	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	0	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	0	0	
9	522.2 Measured - Commercial	0	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	15,450	209	15,659
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	3	0	
17	SUBTOTAL OTHER SEWER SALES	3	(3)	0
18	TOTAL SEWER SALES	15,454	205	15,659
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	0	0	
24	TOTAL OTHER SEWER REVENUES	0	0	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	15,454	205	15,659
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	15,454	205	15,659

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8)			(5) 1991 DIRECT O&M (.1 - .8)			(8) 1991 ALLOCATED CUST ACCTS (.7)			(11) 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	701 Salaries & Wages - Employees	16,415	965	17,380	13,187	659	13,846	809	126	935	2,419	180	2,598
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	4,710	(401)	4,308	3,602	(1,000)	2,602	232	(65)	167	876	664	1,540
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,366	50	1,415	1,366	50	1,415	0	0	0	0	0	0
6	715 Purchased Power	3,329	4	3,333	3,287	0	3,287	0	4	4	42	1	42
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	348	13	361	348	13	361	0	0	0	0	0	0
9	720 Materials and Supplies	8,778	336	9,113	8,570	311	8,881	8	13	21	200	11	212
10	731 Contractual Services - Engr.	330	12	342	329	12	341	0	0	0	0	0	0
11	732 Contractual Services - Acct.	194	8	203	0	0	0	0	0	0	194	8	203
12	733 Contractual Services - Legal	79	5	84	0	0	0	0	0	0	79	5	84
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	15,538	567	16,105	15,444	561	16,004	0	0	0	94	6	101
15	741 Rental of Building/Real Prop.	38	19	56	0	0	0	0	0	0	38	19	56
16	742 Rental of Equipment	1	0	2	0	0	0	0	0	0	1	0	2
17	750 Transportation Expense	271	16	287	269	10	279	1	5	6	1	1	2
18	756 Insurance - Vehicle	115	19	134	0	0	0	0	0	0	115	19	134
19	757 Insurance - General Liability	133	15	148	0	0	0	0	0	0	133	15	148
20	758 Insurance - Workman's Comp.	3	570	572	0	459	459	0	29	29	3	82	84
21	759 Insurance - Other	78	3	81	0	0	0	0	0	0	78	3	81
22	760 Advertising Expense	8	1	9	0	0	0	0	0	0	8	1	9
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	504	504	0	0	0	0	0	0	0	504	504
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	210	14	223	0	0	0	210	14	223	0	0	0
26	775 Miscellaneous Expenses	2,191	111	2,302	1,162	42	1,204	2	5	6	1,027	64	1,091
27	TOTAL SEWER O&M EXPENSES	54,133	2,829	56,963	47,563	1,116	48,679	1,261	130	1,392	5,308	1,583	6,892
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	16,415	965	17,380	13,187	659	13,846	809	126	935	2,419	180	2,598
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	4,710	(401)	4,308	3,602	(1,000)	2,602	232	(65)	167	876	664	1,540
32	TOTAL SEWER LABOR COSTS	21,124	564	21,688	16,789	(341)	16,448	1,041	61	1,102	3,295	844	4,138

0152

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

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	16,415	0	16,415	13,187	0	13,187	809	0	809	2,419	0	2,419	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	4,710	(1,584)	3,125	3,602	(1,091)	2,511	232	(78)	154	876	(415)	461	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,366	0	1,366	1,366	0	1,366	0	0	0	0	0	0	0
6	715 Purchased Power	3,329	0	3,329	3,287	0	3,287	0	0	0	42	0	42	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	348	0	348	348	0	348	0	0	0	0	0	0	0
9	720 Materials and Supplies	8,778	0	8,778	8,570	0	8,570	8	0	8	200	0	200	
10	731 Contractual Services - Engr.	330	0	330	329	0	329	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	194	0	194	0	0	0	0	0	0	194	0	194	
12	733 Contractual Services - Legal	79	0	79	0	0	0	0	0	0	79	0	79	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	15,538	0	15,538	15,444	0	15,444	0	0	0	94	0	94	
15	741 Rental of Building/Real Prop.	38	0	38	0	0	0	0	0	0	38	0	38	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	271	0	271	269	0	269	1	0	1	1	0	1	
18	756 Insurance - Vehicle	115	0	115	0	0	0	0	0	0	115	0	115	
19	757 Insurance - General Liability	133	0	133	0	0	0	0	0	0	133	0	133	
20	758 Insurance - Workman's Comp.	3	549	552	0	443	443	0	27	27	3	79	81	
21	759 Insurance - Other	78	0	78	0	0	0	0	0	0	78	0	78	
22	760 Advertising Expense	8	0	8	0	0	0	0	0	0	8	0	8	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	210	0	210	0	0	0	210	0	210	0	0	0	0
26	775 Miscellaneous Expenses	2,191	0	2,191	1,162	0	1,162	2	0	2	1,027	0	1,027	
27	TOTAL SEWER O&M EXPENSES	54,133	(1,035)	53,098	47,563	(648)	46,915	1,261	(51)	1,210	5,309	(337)	4,972	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	16,415	0	16,415	13,187	0	13,187	809	0	809	2,419	0	2,419	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	4,710	(1,584)	3,125	3,602	(1,091)	2,511	232	(78)	154	876	(415)	461	
32	TOTAL SEWER LABOR COSTS	21,124	(1,584)	19,540	16,789	(1,091)	15,698	1,041	(78)	963	3,295	(415)	2,879	

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

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

FPSC
Schedule: B-6 (S)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0154

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.1-6 Salaries & Wages - Employees	783	1,266	1,281	933	740	858	714	1,478	709	1,846	1,182	1,396	13,187	0	13,187	659	13,846		
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	704.1-6 Employee Pensions & Benefits	277	363	440	237	185	229	178	441	188	474	319	271	3,602	(1,091)	2,511	(1,000)	2,602		
4	710.1-6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	711.1-6 Sludge Removal Expense	0	0	0	500	388	0	0	0	0	180	298	0	1,366	0	1,366	50	1,415		
6	715.1-6 Purchased Power	262	278	249	254	300	328	286	311	275	233	269	243	3,287	0	3,287	0	3,287		
7	716.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	718.1-6 Chemicals	0	90	0	0	0	0	0	0	172	0	0	86	348	0	348	13	361		
9	720.1-6 Materials and Supplies	212	1,692	884	532	621	43	87	479	488	188	1,754	1,590	8,570	0	8,570	311	8,881		
10	731.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	329	0	329	0	329	12	341		
11	732.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	733.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14	735.1-6 Contractual Services - Other	90	105	90	0	105	92	237	107	92	92	92	14,342	15,444	0	15,444	561	16,004		
15	741.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16	742.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
17	750.1-6 Transportation Expense	(6)	6	12	3	31	70	28	29	26	9	3	58	269	0	269	10	279		
18	756.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
19	757.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
20	758.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	443	443	459	459		
21	759.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22	760.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	770.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	775.1-6 Miscellaneous Expenses	132	66	0	132	66	66	72	0	144	72	412	0	1,162	0	1,162	42	1,204		
27	DIRECT SEWER O&M EXPENSES	1,749	3,866	2,956	2,592	2,436	1,686	1,602	2,844	2,094	3,093	4,857	17,987	47,563	(648)	46,915	1,116	48,031		
28																Total Labor				
29																Total Labor	Adjustments	Total Adj. Labor		
30																				
31																13,187	659	13,846		
32																0	0	0		
33																3,602	(1,000)	2,602		
															TOTAL SEWER DIRECT LABOR COSTS			16,789	(341)	16,448

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Per Books	Interim	Adjusted			
No.	Account No. and Name	1991	1991	1991	1991	1991	1991	1991	1991	1991	1991	1991	1991	O & M	Adjustments	Balance	Interim	Final	Adjusted
1	701.7 Salaries & Wages - Employees	44	66	81	65	70	56	63	69	56	67	76	95	809	0	809		126	935
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
3	704.7 Employee Pensions & Benefits	13	19	23	19	20	16	18	20	16	19	22	27	232	(78)	154		(65)	167
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		4	4
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
9	720.7 Materials and Supplies	0	1	1	1	1	1	1	1	1	1	1	1	8	0	8		13	21
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1		5	6
18	755.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	27	27		29	29
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
25	770.7 Bad Debt Expense	11	17	21	17	18	14	16	18	15	17	20	25	210	0	210		14	223
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2		5	6
27	SEWER CUST ACCTS EXPENSES	69	103	126	102	109	87	99	108	88	105	119	148	1,261	(51)	1,210		130	1,392
28																	Total Labor		
29																		Adjustments	Total Adj. Labor
30																			
31																			
32																			
33																			

Total Allocated A&G Expenses (7XX.8)

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

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

0157

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Volusia / Jungle Den

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

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

FPSC
 Schedule: B-6 (S)
 Page 7 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) 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	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	701 1-8 Salaries & Wages - Employees	16,415	0	16,415	16,415	0	0	59	94	(15)	16,952	829	0	965	17,390
2	703 1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 1-8 Employee Pensions & Benefits	4,710	(1,584)	3,125	4,710	(1,584)	0	16	12	0	3,153	114	1,041	(401)	4,308
4	710 1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 1-8 Sludge Removal	1,366	0	1,366	1,366	0	0	0	0	0	1,366	50	0	50	1,415
6	715 1-8 Purchased Power	3,329	0	3,329	3,329	0	0	1	4	0	3,333	0	0	4	3,333
7	716 1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 1-8 Chemicals	348	0	348	348	0	0	0	0	0	348	13	0	13	361
9	720 1-8 Materials and Supplies	8,778	0	8,778	8,778	0	0	3	14	0	8,794	319	0	336	9,113
10	731 1-8 Contractual Services - Engr.	330	0	330	330	0	0	0	0	0	330	12	0	12	342
11	732 1-8 Contractual Services - Acct.	194	0	194	194	0	0	1	0	0	196	7	0	8	203
12	733 1-8 Contractual Services - Legal	79	0	79	79	0	0	2	0	0	81	3	0	5	84
13	734 1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 1-8 Contractual Services - Other	15,538	0	15,538	15,538	0	0	3	0	0	15,541	564	0	567	16,105
15	741 1-8 Rental of Building/Real Prop.	38	0	38	38	0	0	0	17	0	54	2	0	19	56
16	742 1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	2
17	750 1-8 Transportation Expense	271	0	271	271	0	0	1	5	0	277	10	0	16	287
18	756 1-8 Insurance - Vehicle	115	0	115	115	0	0	3	12	0	129	5	0	19	134
19	757 1-8 Insurance - General Liability	133	0	133	133	0	0	3	7	0	143	5	0	15	148
20	758 1-8 Insurance - Workman's Comp.	3	549	552	3	549	0	0	1	0	552	20	0	570	572
21	759 1-8 Insurance - Other	78	0	78	78	0	0	0	0	0	79	3	0	3	81
22	760 1-8 Advertising Expense	8	0	8	8	0	0	0	0	0	9	0	0	1	9
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	504	0	0	0	504	0	0	504	504
24	767 1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 1-8 Bad Debt Expense	210	0	210	210	0	0	0	14	0	223	0	0	14	223
26	775 1-8 Miscellaneous Expenses	2,191	0	2,191	2,191	0	0	17	14	0	2,221	81	0	111	2,302
27	TOTAL SEWER O&M EXPENSES	54,133	(1,035)	53,098	54,133	(1,035)	504	187	192	(15)	53,098	2,035	1,041	2,029	56,063

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 - \$1,941,777 / \$10,200,389 = 19.04%.
 Col (4): Total of Columns (2) and (3)
 Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
 Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
 Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
 Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
 Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
 Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)
 Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
 Col (14): Total of O&M adjustments to books for rate case purposes.
 Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (7XX.1 - .6)

Company: SSU / Volusia / Jungle Den

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

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

FPSC
Schedule: B-6 (S)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 4 of 10
Supporting Schedules: Allocation Schedules

Line No	Account No. and Name	(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											
		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	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	701.1-6 Salaries & Wages - Employees	13,187		13,187	13,187					13,187	659		659	13,846		
2	703.1-6 Salaries & Wages - Officers, Etc	0		0	0					0	0		0	0		
3	704.1-6 Employee Pensions & Benefits	3,602	(1,091)	2,511	3,602	(1,091)				2,511	91		(1,000)	2,602		
4	710.1-6 Purchased Sewer	0		0	0					0			0	0		
5	711.1-6 Sludge Removal	1,366		1,366	1,366					1,366	50		50	1,415		
6	715.1-6 Purchased Power	3,287		3,287	3,287					3,287			0	3,287		
7	716.1-6 Fuel for Power Purchased	0		0	0					0	0		0	0		
8	718.1-6 Chemicals	348		348	348					348	13		13	361		
9	720.1-6 Materials and Supplies	8,570		8,570	8,570					8,570	311		311	8,881		
10	731.1-6 Contractual Services - Engr.	329		329	329					329	12		12	341		
11	732.1-6 Contractual Services - Acct.	0		0	0					0	0		0	0		
12	733.1-6 Contractual Services - Legal	0		0	0					0	0		0	0		
13	734.1-6 Contractual Services - Mgmt Fees	0		0	0					0	0		0	0		
14	735.1-6 Contractual Services - Other	15,444		15,444	15,444					15,444	561		561	16,004		
15	741.1-6 Rental of Building/Real Prop	0		0	0					0	0		0	0		
16	742.1-6 Rental of Equipment	0		0	0					0	0		0	0		
17	750.1-6 Transportation Expense	269		269	269					269	10		10	279		
18	756.1-6 Insurance - Vehicle	0		0	0					0	0		0	0		
19	757.1-6 Insurance - General Liability	0		0	0					0	0		0	0		
20	758.1-6 Insurance - Workman's Comp.	0	443	443	0	443				443	16		459	459		
21	759.1-6 Insurance - Other	0		0	0					0	0		0	0		
22	760.1-6 Advertising Expense	0		0	0					0	0		0	0		
23	768.1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0					0	0		0	0		
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0					0	0		0	0		
25	770.1-6 Bad Debt Expense	0		0	0					0	0		0	0		
26	775.1-6 Miscellaneous Expenses	1,162		1,162	1,162					1,162	42		42	1,204		
27	TOTAL SEWER DIRECT O&M EXPENSES	47,563	(648)	46,915	47,563	(648)	0	0	0	46,915	1,764	0	1,116	48,670		

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 p. 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Volume / Jungle Den

Docket No.: 820199-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-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	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	701.7 Salaries & Wages - Employees	809		809	809				89	(8)	891	45		128	935
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	232	(78)	154	232	(78)			7		161	6		(65)	167
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				4		4			4	4
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0			0	0
9	720.7 Materials and Supplies	8		8	8				13		20	1		13	21
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	1		1	1				5		6			5	6
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp	0	27	27	0	27			1		28	1		29	29
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0				0		0			0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
25	770.7 Bad Debt Expense	210		210	210				14		223			14	223
26	775.7 Miscellaneous Expenses	2		2	2				5		6	0		5	6
27	TOTAL SEWER CUST ACCT EXPENSES	1,261	(51)	1,210	1,261	(51)	0	0	136	(8)	1,399	53	0	130	1,392

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 - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3)

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Volusia / Jungle Den

Docket No. 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 8 of 10
Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
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		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
								Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses						
1	701.8 Salaries & Wages - Employees	2,419		2,419	2,419			59	4	(7)	2,475	124		180	2,598
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	876	(415)	461	876	(415)		18	5		481	17	1,041	664	1,540
4	710.8 Purchased Sewer	0		0	0			0	0		0	0		0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	42		42	42			1	0		42			1	42
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	200		200	200			3	1		204	7		11	212
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	194		194	194			1	0		196	7		8	203
12	733.8 Contractual Services - Legal	79		79	79			2	0		81	3		5	84
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	94		94	94			3	0		97	4		6	101
15	741.8 Rental of Building/Real Prop.	38		38	38			0	17		54	2		19	56
16	742.8 Rental of Equipment	1		1	1			0	0		1	0		0	2
17	750.8 Transportation Expense	1		1	1			1	0		2	0		1	2
18	756.8 Insurance - Vehicle	115		115	115			3	12		129	5		19	134
19	757.8 Insurance - General Liability	133		133	133			3	7		143	5		15	148
20	758.8 Insurance - Workman's Comp.	3	79	81	3	79		0	0		81	3		82	84
21	759.8 Insurance - Other	78		78	78			0	0		79	3		3	81
22	760.8 Advertising Expense	8		8	8			0	0		9	0		1	9
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		504	0	0		504			504	504
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	1,027		1,027	1,027			17	9		1,053	38		64	1,091
27	TOTAL SEWER A&G EXPENSES	5,308	(337)	4,972	5,308	(337)	504	107	55	(7)	6,632	219	1,041	1,583	6,992

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		Prior Test Year Ended 12/31/88		Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
		(a)						\$	%	
1	701.1-8 Salaries & Wages - Employees	6,186		16,415	10,229	165.35%	7,738	6,878	112.12%	
2	703.1-8 Salaries & Wages - Officers, Etc.	6		0	(6)	-100.00%	8	(8)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	321		3,125	2,804	873.62%	402	2,724	678.31%	
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.	
5	711.1-8 Sludge Removal Expense	410		1,386	986	233.08%	513	863	186.25%	
6	715.1-8 Purchased Power	4,547		3,329	(1,218)	-26.79%	5,688	(2,359)	-41.47%	
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.	
8	718.1-8 Chemicals	436		348	(88)	-20.12%	545	(197)	-36.14%	
9	720.1-8 Materials and Supplies	241		8,778	8,537	3542.14%	301	8,476	2811.52%	
10	731.1-8 Contractual Services - Engr.	8		330	322	4019.95%	10	320	3193.47%	
11	732.1-8 Contractual Services - Acct.	188		194	6	3.45%	235	(41)	-17.30%	
12	733.1-8 Contractual Services - Legal	69		79	10	14.61%	86	(7)	-8.38%	
13	734.1-8 Contractual Services - Mgmt. Fees	31		0	(31)	-100.00%	39	(39)	-100.00%	
14	735.1-8 Contractual Services - Other	403		15,538	15,135	3755.57%	504	15,034	2982.13%	
15	741.1-8 Rental of Building/Real Prop.	32		38	6	17.81%	40	(2)	-5.82%	
16	742.1-8 Rental of Equipment	0		1	1	N.A.	0	1	N.A.	
17	750.1-8 Transportation Expense	175		271	96	54.86%	219	52	23.80%	
18	756.1-8 Insurance - Vehicle	175		115	(60)	-34.46%	219	(104)	-47.61%	
19	757.1-8 Insurance - General Liability	312		133	(179)	-57.22%	390	(257)	-65.80%	
20	758.1-8 Insurance - Workman's Comp.	146		552	406	277.78%	180	369	201.98%	
21	759.1-8 Insurance - Other	35		78	43	123.32%	44	34	78.52%	
22	760.1-8 Advertising Expense	0		8	8	N.A.	0	8	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	3		0	(3)	-100.00%	4	(4)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	13		0	(13)	-100.00%	16	(16)	-100.00%	
25	770.1-8 Bad Debt Expense	248		210	(38)	-15.49%	310	(101)	-32.44%	
26	775.1-8 Miscellaneous Expenses	704		2,191	1,487	211.18%	881	1,310	148.76%	
26	TOTAL SEWER O&M EXPENSES	14,699		53,096	38,400	261.69%	18,375	34,723	189.97%	
27	SUBTOTAL (base accts. 766 & 767)	14,673		53,096	38,425	261.67%	18,355	34,743	65.43%	
28	Average ERC's	104		113	9	8.65%				
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%				
30				Compounded Multiplier =		25.09%				

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 = $(1 + \% \text{ Difference in ERC's})(1 + \% \text{ Difference in CPIU}) - 1$. (Standard Operating Procedure No. 201.0)

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Volume / Jungle Dan

Docket No.: 920198-W5
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

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

PPSC

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.1-6 Salaries & Wages - Employees	5,355	13,187	7,832	146.25%	6,699	6,468	98.85%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	2,511	2,511	N.A.	0	2,511	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	410	1,366	956	233.06%	513	853	166.25%
6	715.1-6 Purchased Power	4,517	3,287	(1,230)	-27.22%	5,651	(2,363)	-41.82%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	436	348	(88)	-20.12%	545	(197)	-36.14%
9	720.1-6 Materials and Supplies	240	8,570	8,330	3470.70%	300	8,269	2754.40%
10	731.1-6 Contractual Services - Engr.	0	329	329	N.A.	0	329	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	363	15,444	15,061	3932.25%	479	14,964	3123.37%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	172	269	97	56.25%	215	54	24.91%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workmen's Comp.	0	443	443	N.A.	0	443	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	2	1,162	1,160	58000.00%	3	1,159	48344.97%
26	TOTAL SEWER O&M EXPENSES	11,515	46,915	35,400	307.42%	14,405	32,510	225.66%
27	SUBTOTAL (less accts. 766 & 767)	11,515	46,915	35,400	307.42%	14,405	32,510	68.30%
28	Average ERC's	104	113	9	8.65%			
29	Average Consumer Price Index - U	118.3	138.2	19	15.13%			
30			Compounded Multiplier =		25.06%			

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) = (1.30 + 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. 201.0)

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (70X.7)

Company: SSU / Volume / Jungle Den

Docket No.: 920199-WVS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedule: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Test Year Ended 12/31/88	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
		(a)					\$	%	
1	701.7 Salaries & Wages - Employees	215	809	594	276.31%	269	540	200.82%	
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.	
3	704.7 Employee Pensions & Benefits		154	154	N.A.	0	154	N.A.	
4	710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.	
5	711.7 Sludge Removal Expense		0	0	N.A.	0	0	N.A.	
6	715.7 Purchased Power		0	0	N.A.	0	0	N.A.	
7	716.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.	
8	718.7 Chemicals		0	0	N.A.	0	0	N.A.	
9	720.7 Materials and Supplies	1	8	7	677.41%	1	7	521.46%	
10	731.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.	
11	732.7 Contractual Services - Aoct.		0	0	N.A.	0	0	N.A.	
12	733.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.	
13	734.7 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.	
14	735.7 Contractual Services - Other		0	0	N.A.	0	0	N.A.	
15	741.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.	
16	742.7 Rental of Equipment		0	0	N.A.	0	0	N.A.	
17	750.7 Transportation Expense		1	1	N.A.	0	1	N.A.	
18	756.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.	
19	757.7 Insurance - General Liability		0	0	N.A.	0	0	N.A.	
20	758.7 Insurance - Workman's Comp.		27	27	N.A.	0	27	N.A.	
21	759.7 Insurance - Other		0	0	N.A.	0	0	N.A.	
22	760.7 Advertising Expense		0	0	N.A.	0	0	N.A.	
23	766.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.	
24	767.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.	
25	770.7 Bad Debt Expense	248	210	(38)	-15.49%	310	(101)	-32.44%	
26	775.7 Miscellaneous Expenses		2	2	N.A.	0	2	N.A.	
26	TOTAL SEWER O&M EXPENSES	464	1,210	746	160.97%	560	630	108.54%	
27	SUBTOTAL (less accts. 766 & 767)	464	1,210	746	160.97%	560	630	52.05%	
28	Average ERC's	104	113	9	8.65%				
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%				
30			Compounded Multiplier =		25.09%				

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Volume / Jungle Dan

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)

Page 4 of 5

Preparer: Chuck Lewis

Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/88	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91		\$	%
1	701.8 Salaries & Wages - Employees	618	2,419	1,803	292.64%	771		1,648	213.88%
2	703.8 Salaries & Wages - Officers, Etc.	6	0	(6)	-100.00%	0		(6)	-100.00%
3	704.8 Employee Pensions & Benefits	321	461	140	43.46%	402		59	14.68%
4	710.8 Purchased Sewage Treatment	0	0	0	N.A.	0		0	N.A.
5	711.8 Sludge Removal Expense	0	0	0	N.A.	0		0	N.A.
6	715.8 Purchased Power	30	42	12	38.63%	38		4	10.82%
7	716.8 Fuel for Power Purchased	0	0	0	N.A.	0		0	N.A.
8	718.8 Chemicals	0	0	0	N.A.	0		0	N.A.
9	720.8 Materials and Supplies	0	200	200	N.A.	0		200	N.A.
10	731.8 Contractual Services - Engr.	8	0	(8)	-95.05%	10		(10)	-96.05%
11	732.8 Contractual Services - Acct.	188	194	6	3.45%	235		(41)	-17.30%
12	733.8 Contractual Services - Legal	69	79	10	14.61%	86		(7)	-8.38%
13	734.8 Contractual Services - Mgmt. Fees	31	0	(31)	-100.00%	39		(39)	-100.00%
14	735.8 Contractual Services - Other	20	94	74	372.03%	25		69	277.34%
15	741.8 Rental of Building/Real Prop.	32	38	6	17.81%	40		(2)	-5.82%
16	742.8 Rental of Equipment	0	1	1	N.A.	0		1	N.A.
17	760.8 Transportation Expense	3	1	(2)	-66.61%	4		(3)	-73.15%
18	756.8 Insurance - Vehicle	175	115	(60)	-34.46%	219		(104)	-47.61%
19	757.8 Insurance - General Liability	312	193	(119)	-37.22%	390		(257)	-65.80%
20	758.8 Insurance - Workman's Comp.	146	81	(65)	-44.34%	183		(101)	-55.50%
21	759.8 Insurance - Other	35	78	43	123.32%	44		34	78.52%
22	760.8 Advertising Expense	0	8	8	N.A.	0		8	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3	0	(3)	-100.00%	4		(4)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	13	0	(13)	-100.00%	16		(16)	-100.00%
25	770.8 Bad Debt Expense	0	0	0	N.A.	0		0	N.A.
26	775.8 Miscellaneous Expenses	702	1,027	325	46.33%	678		149	16.97%
26	TOTAL SEWER O&M EXPENSES	2,710	4,972	2,262	83.49%	3,360		1,682	46.68%
27	SUBTOTAL (less accts. 766 & 767)	2,684	4,972	2,278	84.58%	3,370		1,692	32.23%
28	Average ERC's	104	113	9	8.65%				
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%				
30	Compounded Multiplier =				25.09%				

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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Vehicle / Jungle Den
Docket No.: 820188-WS
Test Year Ended: 12/31/81
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-6 (S)
Page 5 of 5
Prepared: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 1 of 5)

	(1)	(2)	(3)	(4)
	O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation
1	701.1-8 Salaries & Wages - Employees	8,678	112.12%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(8)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	2,724	678.31%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	853	166.25%	
6	715.1-8 Purchased Power	(2,359)	-41.47%	
7	718.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	(187)	-38.14%	
9	720.1-8 Materials and Supplies	8,476	2811.52%	
10	731.1-8 Contractual Services - Engr.	320	3190.47%	
11	732.1-8 Contractual Services - Acct.	(41)	-17.30%	
12	733.1-8 Contractual Services - Legal	(7)	-8.38%	
13	734.1-8 Contractual Services - Mgmt. Fees	(39)	-100.00%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	735.1-8 Contractual Services - Other	15,034	2982.13%	
15	741.1-8 Rental of Building/Real Prop.	(2)	-5.82%	
16	742.1-8 Rental of Equipment	1	N.A.	
17	750.1-8 Transportation Expense	52	23.80%	
18	756.1-8 Insurance - Vehicle	(104)	-47.61%	
19	757.1-8 Insurance - General Liability	(257)	-66.80%	
20	758.1-8 Insurance - Workmen's Comp.	369	201.98%	
21	759.1-8 Insurance - Other	34	78.52%	
22	760.1-8 Advertising Expense	8	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(4)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	(16)	-100.00%	
25	770.1-8 Bad Debt Expense	(101)	-32.44%	
26	775.1-8 Miscellaneous Expenses	1,310	148.78%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		24,722	188.97%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Volusia / Jungle Den

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Volusia / Jungle Don

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm 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.
2				
3				
4	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5				
6				
7				
8	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9				
10				
11				
12	Millan & Swain	Debbie Swain	27.5 - 95	278,919 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13				
14				
15				
16	Hartman & Associates	Gerald Hartman	20 - 85	82,972 Engineering section of MFR's, testimony, attend hearing.
17		Chuck Bliss		
18				
19	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415 Pleadings, meetings with staff, legal representation.
20		Joe Cressee		
21				
22	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675 Legal representation.
23				
24				
25	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193 Temporary help, Overnight mail, etc.
26				
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	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0816, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:		Total	Allocation
45			FPSC Filed	To System
46				
47	Prior Unamortized Rate Case Expense			
48	Current Rate Case Expense		\$1,772,200	\$2,017
49				
50	Total Projected Rate Case Expense		1,772,200	2,017
51				
52	Annual Amortization Over 4 Years		\$443,050	\$504
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	115
57	% of Total		100%	0.1138%
58				
59	(A detailed allocation schedule is contained in Volume I of the MFR's)			

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Volusia / Jungle Den

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer 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 / Volusia / Jungle Den

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

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE		(5) 1991 DEPRECIATION EXPENSE		
			(4) Life	(4) Rate (%)	(6) Per Books	(6) Adjustment	(7) Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	0	40	2.50%	0	0	0
3	352.1 Franchises	106	40	2.50%	3	0	3
4	353.1 Other Plant & Misc.	27	18	5.56%	2	0	2
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	1,021	0	N.A.	0	0	0
7	354.2 Structures & Improvements	929	32	3.13%	29	0	29
8	360.2 Collection Sewers - F	68,467	30	3.33%	2,282	0	2,282
9	361.2 Collection Sewers - G	135,424	45	2.22%	3,009	0	3,009
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	283	38	2.63%	7	0	7
12	364.2 Flow Measuring Devices	3,986	5	20.00%	797	0	797
13	365.2 Flow Measuring Installation	2	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	2,740	32	3.13%	86	0	86
18	370.3 Receiving Wells	5,170	32	3.13%	162	0	162
19	371.3 Pumping Equipment	23,823	18	5.56%	1,323	0	1,323
20	389.3 Other Plant & Misc. Equipment	43	18	5.56%	2	0	2
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	118,411	0	N.A.	0	0	0
23	354.4 Structures & Improvements	25,890	32	3.13%	809	0	809
24	380.4 Treatment & Disposal	33,983	18	5.56%	1,888	0	1,888
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	39,720	30	3.33%	1,324	0	1,324
27	389.4 Other Plant & Misc. Equipment	10,277	18	5.56%	571	0	571
28	GENERAL PLANT						
29	353.5 Land & Land Rights	604	0	N.A.	0	0	0
30	354.5 Structures & Improvements	3,000	40	2.50%	75	0	75
31	390.5 Office Furniture & Equipment	1,539	15	6.67%	103	0	103
32	390.51 Computer Equipment	2,378	6	16.67%	396	0	396
33	391.5 Transportation Equipment	2,044	6	16.67%	341	0	341
34	392.5 Stores Equipment	17	18	5.56%	1	0	1
35	393.5 Tools, Shop, & Garage	774	16	6.25%	48	0	48
36	394.5 Laboratory Equipment	172	15	6.67%	11	0	11
37	395.5 Power Operated Equipment	1,010	12	8.33%	84	0	84
38	396.5 Communication Equipment	319	10	10.00%	32	0	32
39	397.5 Miscellaneous Equipment	108	15	6.67%	7	0	7
40	398.5 Other Tangible Plant	84	10	10.00%	8	0	8
41							
42	INTANGIBLE PLANT	133		3.12%	4	0	4
43	COLLECTION PLANT	210,113		2.92%	6,125	0	6,125
44	SYSTEM PUMPING PLANT	31,776		4.95%	1,573	0	1,573
45	TREATMENT AND DISPOSAL	228,280		2.01%	4,592	0	4,592
46	GENERAL PLANT	12,047		9.19%	1,107	0	1,107
47							
48	TOTAL DEPRECIATION EXPENSE	482,350		2.78%	13,402	0	13,402
49	AMORTIZATION OF CIAC				(4,145)	0	(4,145)
50	NON-USED AND USEFUL				(1,607)	0	(1,607)
51	NET DEPRECIATION EXPENSE - SEWER				7,649	0	7,649

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (S), B-14 (S)
Recap Schedules: B-14 (S)

		(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense			Adjusted CIAC Amort.
				Per Books	Adjustment		
1	Plant Capacity Fees	0	4.73%	0	0		0
2	Line/Main Extension Fees	0	2.91%	0	0		0
3	Contributed Lines	109,800	2.91%	3,199	0		3,199
4	Cont. Prty. Other Than Lines	27,000	3.50%	946	0		946
5	Service Installation Fees	0	2.63%	0	0		0
6	TOTAL SEWER CIAC AMORT. EXPENSE	136,800		4,145	0		4,145

NOTES:

- Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
- The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4).

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-8 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) (3) (4) 1991 COMPOSITE CIAC AMORT. RATE		
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	3,988	787	20.00%
3	365.2 Flow Measuring Installation	2	0	2.63%
4	354.4 Structures & Improvements	25,890	809	3.13%
5	380.4 Treatment & Disposal	33,983	1,888	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	39,720	1,324	3.33%
8	389.4 Other Plant & Misc. Equipment	10,277	571	5.56%
9	COMPOSITE RATE	113,858	5,389	4.73%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	929	29	3.13%
12	360.2 Collection Sewers - F	68,467	2,282	3.33%
13	361.2 Collection Sewers - G	135,424	3,009	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	0	0	N.A.
16	354.3 Structures & Improvements	2,740	86	3.13%
17	370.3 Receiving Wells	5,170	162	3.13%
18	371.3 Pumping Equipment	23,823	1,323	5.56%
19	389.3 Other Plant & Misc. Equipment	43	2	5.56%
20	COMPOSITE RATE	238,596	6,894	2.91%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	283	7	2.63%
23	COMPOSITE RATE	283	7	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	113,858	5,389	4.73%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	238,596	6,894	2.91%
27	Service Installation Fees (Line 23)	283	7	2.63%
28	COMPOSITE RATE	350,737	12,290	3.50%

NOTES:

- The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
- The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
- These composite rates are used to calculate CIAC amortization expense in the preceding page B-14 (S) (page 3 of 6)

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

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE		
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0.00%	0	
3	352.1 Franchises	3	0	3	0.00%	0	
4	389.1 Other Plant & Misc.	2	0	2	0.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0.00%	0	
7	354.2 Structures & Improvements	29	13	16	0.00%	0	
8	360.2 Collection Sewers - F	2,282	926	1,356	0.00%	0	
9	361.2 Collection Sewers - G	3,009	1,831	1,178	0.00%	0	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	7	0	7	0.00%	0	
12	364.2 Flow Measuring Devices	797	0	797	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0.00%	0	
17	354.3 Structures & Improvements	86	37	49	0.00%	0	
18	370.3 Receiving Wells	162	70	92	0.00%	0	
19	371.3 Pumping Equipment	1,323	322	1,001	0.00%	0	
20	389.3 Other Plant & Misc. Equipment	2	1	2	0.00%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0.00%	0	
23	354.4 Structures & Improvements	809	0	809	35.00%	283	
24	380.4 Treatment & Disposal	1,888	0	1,888	35.00%	661	
25	381.4 Plant Sewers	0	0	0	0.00%	0	
26	382.4 Outfall Sewer Lines	1,324	0	1,324	35.00%	463	
27	389.4 Other Plant & Misc. Equipment	571	0	571	35.00%	200	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	75	0	75	0.00%	0	
31	390.5 Office Furniture & Equipment	103	0	103	0.00%	0	
32	390.51 Computer Equipment	396	0	396	0.00%	0	
33	391.5 Transportation Equipment	341	0	341	0.00%	0	
34	392.5 Stores Equipment	1	0	1	0.00%	0	
35	393.5 Tools, Shop, & Garage	48	0	48	0.00%	0	
36	394.5 Laboratory Equipment	11	0	11	0.00%	0	
37	395.5 Power Operated Equipment	84	0	84	0.00%	0	
38	396.5 Communication Equipment	32	0	32	0.00%	0	
39	397.5 Miscellaneous Equipment	7	0	7	0.00%	0	
40	398.5 Other Tangible Plant	8	0	8	0.00%	0	
41							
42	INTANGIBLE PLANT	4	0	4		0	
43	COLLECTION PLANT	6,125	2,770	3,356		0	
44	SYSTEM PUMPING PLANT	1,573	430	1,143		0	
45	TREATMENT AND DISPOSAL	4,592	0	4,592		1,607	
46	GENERAL PLANT	1,107	0	1,107		0	
47							
48	TOTAL	13,402	3,199	10,202		1,607	
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					15.75%	

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

Present Income - Interim / Final

Company: SSU / Volusia / Jungle Den
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-15 (S)
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:	695	9	705	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	695	9	705		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	1,417	1,417		
6		0	0	0		
7	TOTAL	0	1,417	1,417		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		2,306	0	2,306		
11		0	0	0		
12	TOTAL	2,306	0	2,306		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	3,001	1,426	4,427		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	3,001	1,426	4,427		B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Volusia / Jungle Dan
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
Page 1 of 1
Preparer: Chuck Lewis

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

Line No.	(1) (PRESENT INCOME)	1991 INCOME TAXES (INTERIM)			1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(2) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	15,454	205	15,659	15,454	205	15,659	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	54,133	(1,035)	53,098	54,133	2,829	56,963	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	7,649	0	7,649	7,649	0	7,649	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	3,001	1,426	4,427	3,001	1,426	4,427	B-15 (S)	-
8	Pre Tax Operating Expenses	64,783	391	65,174	64,783	4,255	69,038	-	-
9	TOTAL PRE-TAX INCOME	(49,329)	(185)	(49,515)	(49,329)	(4,050)	(53,379)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(49,329)	(185)	(49,515)	(49,329)	(4,050)	(53,379)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	284,248	(1,723)	282,524	284,248	(1,240)	283,008	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	16,486	(100)	16,386	16,486	(72)	16,414	-	-
17	Total Taxable Income	(65,816)	(85)	(65,901)	(65,816)	(3,978)	(69,794)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(24,767)	(32)	(24,799)	(24,767)	(1,497)	(26,263)	-	-
20	Less:								
21	Parent Debt Adjustment	1,135	0	1,135	1,135	0	1,135	C-9 (S)	-
22	Investment Tax Credit	226	0	226	226	0	226	C-8 (S)	-
23	TOTAL INCOME TAXES	(26,126)	(32)	(26,160)	(26,126)	(1,497)	(27,625)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Volusia / Jungle Den

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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. (%)	15.75%	0.00%	15.75%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Leilani Heights - 675

Martin County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Martin / Lollani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	586,628	(1,290)	585,339	A-6 (S)
2	Utility Land & Land Rights	10,622	0	10,622	A-6 (S)
3	Non-Used & Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	
5	Accumulated Depreciation	(203,033)	(183)	(203,216)	A-10 (S)
6	CIAC	(139,150)	0	(139,150)	A-12 (S)
7	Accumulated Amortization of CIAC	52,528	0	52,528	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(4,185)	0	(4,185)	C-7 (S)
12	Working Capital Allowance	10,527	839	11,366	A-17 (S)
13	TOTAL SEWER RATE BASE	313,838	(634)	313,304	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Martin / Lellani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	588,628	(1,290)	585,339	A-6 (S)
2	Utility Land & Land Rights	10,622	0	10,622	A-6 (S)
3	Non-Used & Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(203,033)	(183)	(203,216)	A-10 (S)
6	CIAC	(139,150)	0	(139,150)	A-12 (S)
7	Accumulated Amortization of CIAC	52,528	0	52,528	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(4,185)	0	(4,185)	C-7 (S)
12	Working Capital Allowance	10,527	(303)	10,224	A-17 (S)
13	TOTAL SEWER RATE BASE	313,938	(1,775)	312,163	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Martin / Leilani Heights

FPSC

Docket No.: 820199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):					
2	1. To zero out Organizational Costs balance.	(2,399)	(180)	(1,290)	A-6 (S)	
3						
4	2.					
5						
6						
7		(2,399)	(180)	(1,290)		
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):					
9	1.				A-6 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	C. NON-USED AND USEFUL (Interim / Final):					
16	1.				A-7 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):					
23	1.				A-2 (S)	
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.	305	305	305	A-10 (S)	
31						
32	2. An adjustment was made on the company's books in 1991 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcom) was shortened.	0	(976)	(488)		
33						
34						
35						
36						
37		305	(671)	(183)		
38						
39						
40						
41	F. CIAC (Interim / Final):					
42	1.				A-12 (S)	
43						
44	2.					
45						
46		0	0	0		
47						
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Martin / Leilani Heights

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

(1)		(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			
Line No.	Description	Beginning	Ending	Average	Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (S)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (S)
24					
25	2.				
26					
27		0	0	0	
28					
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (S)
31					
32	2.				
33					
34		0	0	0	
35					
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate):	(303)	(303)	(303)	A-17 (S)
38					
39	2.				
40					
41		(303)	(303)	(303)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate):	839	839	839	A-17 (S)
45					
46	2.				
47					
48		839	839	839	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(2,387)	(1,154)	(1,775)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(1,265)	(12)	(634)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lelan Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 16482 ENDED 09/30/85	388,986
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	9/30/85 BALANCE	388,986
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	12/31/85 BALANCE	388,986

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/85 BALANCE	388,986
2	1986 Additions	31,444
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	31,444
6	12/31/86 BALANCE	420,430
7	1987 Additions	107,302
8	1987 Retirements	987
9	1987 Adjustments	0
10	1987 Net Additions	106,305
11	12/31/87 BALANCE	526,735
12	1988 Additions	65,985
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	65,985
16	12/31/88 BALANCE	592,720
17	1989 Additions	17,473
18	1989 Retirements	1,498
19	1989 Adjustments	0
20	1989 Net Additions	15,975
21	12/31/89 BALANCE	608,695
22	1990 Additions (A/C 101)	14,215
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	14,215
27	12/31/90 BALANCE	622,910
28	1990 General Plant Reallocation Adjustments *	(28,866)
29	12/31/90 ADJUSTED BALANCE	594,044
30	1991 Additions (A/C 101)	6,412
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(180)
34	1991 Net Additions	6,232
35	12/31/91 BALANCE	600,276

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Martin / Leiland Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		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	351.1 Organization	2,399	(2,219)	0	180	(2,399)	(180)	0	1,290	(1,290)	0
3	352.1 Franchises	4,772	0	0	4,772	0	0	4,772	4,772	0	4,772
4	389.1 Other Plant & Misc.	2,117	0	0	2,117	0	0	2,117	2,117	0	2,117
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	7,473	0	0	7,473	0	0	7,473	7,473	0	7,473
7	354.2 Structures & Improvements	727	0	0	727	0	0	727	727	0	727
8	360.2 Collection Sewers - F	155,316	0	0	155,316	0	0	155,316	155,316	0	155,316
9	361.2 Collection Sewers - G	4,627	0	0	4,627	0	0	4,627	4,627	0	4,627
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	66,620	0	0	66,620	0	0	66,620	66,620	0	66,620
12	364.2 Flow Measuring Devices	1,802	0	0	1,802	0	0	1,802	1,802	0	1,802
13	365.2 Flow Measuring Installation	5	0	0	5	0	0	5	5	0	5
14	389.2 Other Plant & Misc. Equipm	76	0	0	76	0	0	76	76	0	76
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	17,920	0	0	17,920	0	0	17,920	17,920	0	17,920
18	370.3 Receiving Wells	609	0	0	609	0	0	609	609	0	609
19	371.3 Pumping Equipment	35,896	0	0	35,896	0	0	35,896	35,896	0	35,896
20	389.3 Other Plant & Misc. Equipm	156	0	0	156	0	0	156	156	0	156
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	1,116	0	0	1,116	0	0	1,116	1,116	0	1,116
23	354.4 Structures & Improvements	35,365	1,271	0	36,636	0	0	36,636	36,001	0	36,001
24	380.4 Treatment & Disposal	211,660	4,255	0	215,915	0	0	215,915	213,788	0	213,788
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	6,082	0	0	6,082	0	0	6,082	6,082	0	6,082
27	389.4 Other Plant & Misc. Equipm	316	0	0	316	0	0	316	316	0	316
28	GENERAL PLANT										
29	353.5 Land & Land Rights	2,067	(69)	0	1,998	0	0	1,998	2,033	0	2,033
30	354.5 Structures & Improvements	9,971	246	0	10,217	0	0	10,217	10,094	0	10,094
31	390.5 Office Furniture & Equipme	5,137	83	0	5,221	0	0	5,221	5,179	0	5,179
32	390.51 Computer Equipment	6,772	2,458	0	9,230	0	0	9,230	8,001	0	8,001
33	391.5 Transportation Equipment	6,623	511	0	7,134	0	0	7,134	6,878	0	6,878
34	392.5 Stores Equipment	50	12	0	62	0	0	62	56	0	56
35	393.5 Tools, Shop, & Garage	2,631	(49)	0	2,582	0	0	2,582	2,606	0	2,606
36	394.5 Laboratory Equipment	558	39	0	597	0	0	597	577	0	577
37	395.5 Power Operated Equipment	3,551	(306)	0	3,245	0	0	3,245	3,398	0	3,398
38	396.5 Communication Equipment	1,031	81	0	1,113	0	0	1,113	1,072	0	1,072
39	397.5 Miscellaneous Equipment	322	83	0	405	0	0	405	363	0	363
40	398.5 Other Tangible Plant	277	14	0	291	0	0	291	284	0	284
41											
42	INTANGIBLE PLANT	9,288	(2,219)	0	7,069	(2,399)	(180)	6,869	8,179	(1,290)	6,889
43	COLLECTION PLANT	236,646	0	0	236,646	0	0	236,646	236,646	0	236,646
44	SYSTEM PUMPING PLANT	54,581	0	0	54,581	0	0	54,581	54,581	0	54,581
45	TREATMENT AND DISPOSAL	254,539	5,526	0	260,065	0	0	260,065	257,302	0	257,302
46	GENERAL PLANT	38,990	3,105	0	42,095	0	0	42,095	40,542	0	40,542
47											
48	TOTAL PLANT IN SERVICE	594,044	6,412	0	600,456	(2,399)	(180)	600,276	597,250	(1,290)	595,961
49	LAND & LAND RIGHTS	10,656	(69)	0	10,587	0	0	10,587	10,822	0	10,822
50	TOTAL PIS LESS LAND	583,388	6,481	0	589,869	(2,399)	(180)	589,689	586,628	(1,290)	585,339

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction, Not Disposed, subaccount 351.2

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Martin / Lailani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

		(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	351.1 Organization	0	0	0	0	0%	0	
3	352.1 Franchises	4,772	0	0	4,772	0%	0	
4	389.1 Other Plant & Misc.	2,117	0	0	2,117	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	7,473	0	0	7,473	0%	0	
7	354.2 Structures & Improvements	727	0	0	727	0%	0	
8	360.2 Collection Sewers - F	155,316	0	0	155,316	0%	0	
9	361.2 Collection Sewers - G	4,627	0	0	4,627	0%	0	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	66,620	0	0	66,620	0%	0	
12	364.2 Flow Measuring Devices	1,802	0	0	1,802	0%	0	
13	365.2 Flow Measuring Installation	5	0	0	5	0%	0	
14	369.2 Other Plant & Misc. Equipmen	76	0	0	76	0%	0	
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	
17	354.3 Structures & Improvements	17,920	0	0	17,920	0%	0	
18	370.3 Receiving Wells	609	0	0	609	0%	0	
19	371.3 Pumping Equipment	35,896	0	0	35,896	0%	0	
20	389.3 Other Plant & Misc. Equipmen	156	0	0	156	0%	0	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	1,116	0	0	1,116	0%	0	
23	354.4 Structures & Improvements	36,001	0	0	36,001	0%	0	
24	380.4 Treatment & Disposal	213,788	0	0	213,788	0%	0	
25	381.4 Plant Sewers	0	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	6,082	0	0	6,082	0%	0	
27	389.4 Other Plant & Misc. Equipmen	316	0	0	316	0%	0	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	2,033	0	0	2,033	0%	0	
30	354.5 Structures & Improvements	10,094	0	0	10,094	0%	0	
31	390.5 Office Furniture & Equipment	5,179	0	0	5,179	0%	0	
32	390.51 Computer Equipment	8,001	0	0	8,001	0%	0	
33	391.5 Transportation Equipment	6,878	0	0	6,878	0%	0	
34	392.5 Stores Equipment	56	0	0	56	0%	0	
35	393.5 Tools, Shop, & Garage	2,606	0	0	2,606	0%	0	
36	394.5 Laboratory Equipment	577	0	0	577	0%	0	
37	395.5 Power Operated Equipment	3,398	0	0	3,398	0%	0	
38	396.5 Communication Equipment	1,072	0	0	1,072	0%	0	
39	397.5 Miscellaneous Equipment	363	0	0	363	0%	0	
40	398.5 Other Tangible Plant	284	0	0	284	0%	0	
41								
42	INTANGIBLE PLANT	6,889	0	0	6,889		0	
43	COLLECTION PLANT	236,646	0	0	236,646		0	
44	SYSTEM PUMPING PLANT	54,581	0	0	54,581		0	
45	TREATMENT AND DISPOSAL	257,302	0	0	257,302		0	
46	GENERAL PLANT	40,542	0	0	40,542		0	
47								
48	TOTAL PLANT IN SERVICE	595,961	0	0	595,961		0	
49	LAND & LAND RIGHTS	10,622	0	0	10,622		0	
50	TOTAL PIS LESS LAND	585,339	0	0	585,339		0	
Composite Non-Used & Useful PIS % (L48.C7 / L48.C5) =						0.00%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Martin / Lailani Heights
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	0	0	0	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	0	0	0	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lallani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

Schedule: A-8 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-6 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 16482 ENDED 09/30/85	78,918
2	BALANCE ENDED 12/31/77	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	9/30/85 BALANCE	78,918
38	1985 Additions	4,177
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	4,177
42	12/31/85 BALANCE	83,095

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lellani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	83,095
2	1986 Additions	17,333
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	17,333
6	12/31/86 BALANCE	100,428
7	1987 Additions	20,768
8	1987 Retirements	997
9	1987 Adjustments	0
10	1987 Net Additions	19,771
11	12/31/87 BALANCE	120,199
12	1988 Additions	25,287
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	25,287
16	12/31/88 BALANCE	145,486
17	1989 Additions	27,690
18	1989 Retirements	1,498
19	1989 Adjustments	0
20	1989 Net Additions	26,192
21	12/31/89 BALANCE	171,678
22	1990 Additions	27,637
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	27,637
26	12/31/90 BALANCE	199,315
27	1990 General Plant Reallocation Adjustments *	(9,875)
28	12/31/90 ADJUSTED BALANCE	189,440
29	1991 Additions	27,187
30	1991 Retirements	0
31	1991 Adjustments	671
32	1991 Net Additions	27,858
33	12/31/91 BALANCE	217,298

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Lailani Heights

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
1	INTANGIBLE PLANT									
2	351.1 Organization	305	0	305	(305)	(305)	(0)	305	(305)	(0)
3	352.1 Franchises	870	119	990	0	0	990	930	0	930
4	389.1 Other Plant & Misc.	1,025	118	1,142	0	0	1,142	1,083	0	1,083
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	331	23	353	0	0	353	342	0	342
8	360.2 Collection Sewers - F	57,474	5,177	62,651	0	0	62,651	60,063	0	60,063
9	361.2 Collection Sewers - G	406	103	509	0	0	509	457	0	457
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	21,681	1,753	23,434	0	0	23,434	22,558	0	22,558
12	364.2 Flow Measuring Devices	1,256	360	1,617	0	0	1,617	1,437	0	1,437
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	10	4	14	0	0	14	12	0	12
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,270	560	2,830	0	0	2,830	2,550	0	2,550
18	370.3 Receiving Wells	50	19	69	0	0	69	60	0	60
19	371.3 Pumping Equipment	8,945	1,994	10,940	0	0	10,940	9,942	0	9,942
20	389.3 Other Plant & Misc. Equipme	22	9	30	0	0	30	26	0	26
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	5,997	1,125	7,122	0	0	7,122	6,560	0	6,560
24	380.4 Treatment & Disposal	74,100	11,877	85,977	0	0	85,977	80,039	0	80,039
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,882	203	2,084	0	0	2,084	1,983	0	1,983
27	389.4 Other Plant & Misc. Equipme	65	18	82	0	0	82	73	0	73
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,318	252	1,570	0	0	1,570	1,444	0	1,444
31	390.5 Office Furniture & Equipment	1,658	345	2,003	0	0	2,003	1,830	0	1,830
32	390.51 Computer Equipment	850	1,334	2,184	0	976	3,160	1,517	488	2,005
33	391.5 Transportation Equipment	4,189	1,146	5,336	0	0	5,336	4,763	0	4,763
34	392.5 Stores Equipment	15	3	19	0	0	19	17	0	17
35	393.5 Tools, Shop, & Garage	1,189	163	1,352	0	0	1,352	1,271	0	1,271
36	394.5 Laboratory Equipment	249	38	288	0	0	288	269	0	269
37	395.5 Power Operated Equipment	2,715	283	2,998	0	0	2,998	2,856	0	2,856
38	396.5 Communication Equipment	397	107	504	0	0	504	451	0	451
39	397.5 Miscellaneous Equipment	57	24	81	0	0	81	69	0	69
40	398.5 Other Tangible Plant	113	28	141	0	0	141	127	0	127
41		0								
42	INTANGIBLE PLANT	2,200	237	2,437	(305)	(305)	2,132	2,318	(305)	2,013
43	COLLECTION PLANT	81,159	7,421	88,579	0	0	88,579	84,869	0	84,869
44	SYSTEM PUMPING PLANT	11,287	2,582	13,869	0	0	13,869	12,578	0	12,578
45	TREATMENT AND DISPOSAL	82,044	13,222	95,266	0	0	95,266	88,655	0	88,655
46	GENERAL PLANT	12,750	3,725	16,476	0	976	17,452	14,613	488	15,101
47										
48	TOTAL SEWER ACCUM. DEP.	189,440	27,187	216,627	(305)	671	217,298	203,033	183	203,216

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Martin / Lillian Heights

Docket No.: 920189-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(1) Adjusted Utility Balance	(2) AVERAGE 1991 INVESTED ACCUM. DEP. Remove CIAC Accum. Amort. Cont. Prop.	(3) Adjusted Accum. Dep.	(4) 1991 NON-USED & USEFUL Percentage	(5) Average Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	(0)	0	(0)	0%	0
3	352.1 Franchises	930	0	930	0%	0
4	389.1 Other Plant & Misc.	1,083	0	1,083	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	342	0	342	0%	0
8	360.2 Collection Sewers - F	60,063	0	60,063	0%	0
9	361.2 Collection Sewers - G	457	0	457	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	22,558	0	22,558	0%	0
12	364.2 Flow Measuring Devices	1,437	0	1,437	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	12	0	12	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	2,550	0	2,550	0%	0
18	370.3 Receiving Wells	60	0	60	0%	0
19	371.3 Pumping Equipment	9,942	0	9,942	0%	0
20	389.3 Other Plant & Misc. Equipment	26	0	26	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	6,560	0	6,560	0%	0
24	380.4 Treatment & Disposal	80,039	0	80,039	0%	0
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	1,983	0	1,983	0%	0
27	389.4 Other Plant & Misc. Equipment	73	0	73	0%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	1,444	0	1,444	0%	0
31	390.5 Office Furniture & Equipment	1,830	0	1,830	0%	0
32	390.51 Computer Equipment	2,005	0	2,005	0%	0
33	391.5 Transportation Equipment	4,763	0	4,763	0%	0
34	392.5 Stores Equipment	17	0	17	0%	0
35	393.5 Tools, Shop, & Garage	1,271	0	1,271	0%	0
36	394.5 Laboratory Equipment	269	0	269	0%	0
37	395.5 Power Operated Equipment	2,856	0	2,856	0%	0
38	396.5 Communication Equipment	451	0	451	0%	0
39	397.5 Miscellaneous Equipment	69	0	69	0%	0
40	398.5 Other Tangible Plant	127	0	127	0%	0
41						
42	INTANGIBLE PLANT	2,013	0	2,013		0
43	COLLECTION PLANT	84,869	0	84,869		0
44	SYSTEM PUMPING PLANT	12,578	0	12,578		0
45	TREATMENT AND DISPOSAL	88,655	0	88,655		0
46	GENERAL PLANT	15,101	0	15,101		0
47						
48	TOTAL SEWER ACCUM. DEP.	203,216	0	203,216		0
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				0.00%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lellani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 16482 ENDED 09/30/85		115,600
2	BALANCE ENDED 12/31/77		0
3	1978 Additions		0
4	1978 Retirements		0
5	1978 Adjustments		0
6	1978 Net Additions		0
7	12/31/78 BALANCE		0
8	1979 Additions		0
9	1979 Retirements		0
10	1979 Adjustments		0
11	1979 Net Additions		0
12	12/31/79 BALANCE		0
13	1980 Additions		0
14	1980 Retirements		0
15	1980 Adjustments		0
16	1980 Net Additions		0
17	12/31/80 BALANCE		0
18	1981 Additions		0
19	1981 Retirements		0
20	1981 Adjustments		0
21	1981 Net Additions		0
22	12/31/81 BALANCE		0
23	1982 Additions		0
24	1982 Retirements		0
25	1982 Adjustments		0
26	1982 Net Additions		0
27	12/31/82 BALANCE		0
28	1983 Additions		0
29	1983 Retirements		0
30	1983 Adjustments		0
31	1983 Net Additions		0
32	12/31/83 BALANCE		0
33	1984 Additions		0
34	1984 Retirements		0
35	1984 Adjustments		0
36	1984 Net Additions		0
37	9/30/85 BALANCE		115,600
38	1985 Additions		17,600
39	1985 Retirements		0
40	1985 Adjustments		0
41	1985 Net Additions		17,600
42	12/31/85 BALANCE		133,200

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leland Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	133,200
2	1986 Additions	350
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	350
6	12/31/86 BALANCE	133,550
7	1987 Additions	3,500
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,500
11	12/31/87 BALANCE	137,050
12	1988 Additions	1,400
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,400
16	12/31/88 BALANCE	138,450
17	1989 Additions	350
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	350
21	12/31/89 BALANCE	138,800
22	1990 Additions	350
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	350
26	12/31/90 BALANCE	139,150
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	139,150

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

Company: SSU / Martin / Lailani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
	SEWER									
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	139,150	0	139,150	0	0	139,150	139,150	0	139,150
3	Contributed Lines	0	0	0	0	0	0	0	0	0
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0
6										
	TOTAL SEWER CIAC	139,150	0	139,150	0	0	139,150	139,150	0	139,150

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Leilani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 18482 ENDED 09/30/85	21,868
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	9/30/85 BALANCE	21,868
38	1985 Additions	1,244
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,244
42	12/31/85 BALANCE	23,112

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lelani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	23,112
2	1986 Additions	5,395
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	5,395
6	12/31/86 BALANCE	28,447
7	1987 Additions	5,412
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	5,412
11	12/31/87 BALANCE	33,859
12	1988 Additions	5,510
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	5,510
16	12/31/88 BALANCE	39,369
17	1989 Additions	5,545
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,545
21	12/31/89 BALANCE	44,914
22	1990 Additions	5,065
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,065
26	12/31/90 BALANCE	49,979
27	1991 Additions	5,098
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	5,098
31	12/31/91 BALANCE	55,077

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Martin / Lailani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	49,979	5,098	55,077	0	0	55,077	52,528	0	52,528	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	49,979	5,098	55,077	0	0	55,077	52,528	0	52,528	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Martin / Lailani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

Schedule: A-15 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Martin / Lollani Heights

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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.

FPSC

Schedule: A-16 (S)

Page 1 of 2

Preparer: Chuck Lewis

Supporting Schedules:

A-16 (S) pg. 2 of 2

Recap Schedule: A-2 (S)

(1)		(2)
Line No.	Description	SEWER ADV. FOR CONSTR. YEAR-END BALANCES
1	/// BALANCE	0
2	18 Additions	0
3	19 Adjustments	0
4	/// BALANCE	0
5	18 Additions	0
6	19 Adjustments	0
7	/// BALANCE	0
8	18 Additions	0
9	19 Adjustments	0
10	/// BALANCE	0
11	18 Additions	0
12	19 Adjustments	0
14	/// BALANCE	0
15	18 Additions	0
16	19 Adjustments	0
17	/// BALANCE	0

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Martin / Leland Heights

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Martin / Lilliant Heights
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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	84,215	(2,421)	81,794	84,215	6,711	90,926	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	10,527	(303)	10,224	10,527	839	11,366	

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 ☒

Historic ☒ 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)	(3)
		Test Year Ended 12/31/91	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)	38,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustees	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	718,997
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 ☒
Historic ☒ 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	5,777,828	4,485,949
4			
5	TOTAL EQUITY CAPITAL	65,139,541	59,347,862
6			
7	Long Term Debt	39,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	TOTAL LONG TERM DEBT	66,646,579	66,623,645
11			
12	Long Term Debt Due Within One Year	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,621	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,623
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,805,509	1,764,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	TOTAL CURRENT LIABILITIES	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,698
27	Contributions in Aid Of Contribution	80,319,480	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	1,491,367
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 SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Martin / Leilani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

(1)		(2)	(3)		(4)
ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Description	Amount	
1	BALANCE PER ORDER NO. XXXX ENDED ? / ? / ?	0	BALANCE PER ORDER NO. XXXX 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/adjustments)	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-6 (S)	-
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-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Leilani Heights - 675

Martin County (SSU)

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

Company: SSU / Martin / Lellani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)				Supporting Schedules
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %		
1	OPERATING REVENUES:								
2	Sewer Sales	105,386	69,004	174,370	929	175,299	0.53%	B-4, B-3 (S)	
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	105,386	69,004	174,370	929	175,299		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	84,215	6,711	90,926	0	90,926		B-6 (S)	
6	Depreciation, net of CIAC Amort.	22,089	0	22,089	0	22,089		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	11,068	5,777	16,845	42	16,887		B-15, B-3 (S)	
9	Provision For Income Taxes	(12,467)	21,281	8,813	334	9,147		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	104,905	33,769	138,674	375	139,049			
11	NET OPERATING INCOME:	461	35,235	35,696	553	36,249			
12	RATE BASE	313,938		313,304		313,304		A-2 (S)	
13	RATE OF RETURN	0.15%		11.39%		11.57%		D-1 (S)	

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

Company: SSU / Martin / Leland Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	105,366	69,004	174,370	(6,298)	168,072	-3.61%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	105,366	69,004	174,370	(6,298)	168,072		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	84,215	(2,421)	81,794	0	81,794		B-6 (S)
6	Depreciation, net of CIAC Amort.	22,089	0	22,089	0	22,089		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	11,068	5,777	16,845	(283)	16,562		B-15, B-3 (S)
9	Provision For Income Taxes	(12,467)	24,742	12,275	(2,263)	10,011		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	104,905	28,098	133,003	(2,547)	130,456		
11	NET OPERATING INCOME:	461	40,906	41,367	(3,751)	37,616		
12	RATE BASE	313,938		312,163		312,163		A-2 (S)
13	RATE OF RETURN	0.15%		13.25%		12.05%		D-1 (S)

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

Company: SSU / Martin / Leilani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	12.05% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	312,163	313,304	A-2 (S)	-
5	Required Income (L3 x L4)	37,616	36,249	-	-
6	Adjusted income under Present Rates	41,367	35,886	B-2 (S)	-
7	Income Deficiency (L5 - L6)	(3,751)	553	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	(6,015)	887	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	(6,298)	929	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	(6,015)	887	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	(2,263)	334	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	(283)	42	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L16 + L17)]	(3,751)	553		B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Martin / Lellani Heights

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ 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 (S)
 Page 2 of 2
 Preparer: Chuck Lewis
 Recap Schedules: B-2 (S)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS		(4) Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	69,004	69,004	B-4 (S)
3				
4	2.			
5				
6				
7		69,004	69,004	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(2,421)	(2,421)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		1,697	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		361	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		645	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(50)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		2,976	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		3,503	B-6 (S)
22				
23				
24		(2,421)	6,711	
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30				
31		0	0	
32	D. AMORTIZATION:			
33	1.			B-18 (S)
34				
35	2.			
36				
37				
38		0	0	
39	E. TAXES OTHER THAN INCOME:			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	3,105	3,105	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	2,672	2,672	B-15 (S)
43	and reclassify consistent with NARUC.			
44				
45		5,777	5,777	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	24,742	21,281	B-17 (S)
48				
49	2.			
50				
51				
52		24,742	21,281	
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	<u>40,806</u>	<u>35,235</u>	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Martin / Lallani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
1991 REVENUES (PRESENT)				
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	430	0	
3	521.2 Flat Rate - Commercial	8,232	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	0	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	98,163	0	
9	522.2 Measured - Commercial	0	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	106,826	67,544	174,370
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	(1,460)	0	
17	SUBTOTAL OTHER SEWER SALES	(1,460)	1,460	0
18	TOTAL SEWER SALES	105,366	69,004	174,370
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	0	0	
24	TOTAL OTHER SEWER REVENUES	0	0	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	105,366	69,004	174,370
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	105,366	69,004	174,370

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Martin / Leikani Heights

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)

Page 1 of 10

Preparer: Chuck Lewis

Supporting Schedules: B-6 (S) (p. 2 - 5)

Recap Schedule: B-2 (S)

0211

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 - .8)			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	701 Salaries & Wages - Employees	30,958	2,034	32,992	20,096	1,005	21,101	2,723	424	3,147	8,139	605	8,744	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	9,347	361	9,708	5,619	(1,654)	3,965	780	(219)	561	2,948	2,234	5,181	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	4,062	147	4,210	4,062	147	4,210	0	0	0	0	0	0	
6	715 Purchased Power	11,859	14	11,873	11,719	0	11,719	0	12	12	140	2	142	
7	716 Fuel for Power Purchased	318	12	329	318	12	329	0	0	0	0	0	0	
8	718 Chemicals	913	33	946	913	33	946	0	0	0	0	0	0	
9	720 Materials and Supplies	6,061	278	6,340	5,362	195	5,556	26	45	71	673	39	712	
10	731 Contractual Services - Engr.	10,152	369	10,520	10,150	368	10,519	0	0	0	1	0	1	
11	732 Contractual Services - Acct.	654	28	682	0	0	0	0	0	0	654	28	682	
12	733 Contractual Services - Legal	266	16	282	0	0	0	0	0	0	266	16	282	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	2,823	113	2,936	2,505	91	2,596	0	0	0	318	22	339	
15	741 Rental of Building/Real Prop.	127	63	190	0	0	0	0	0	0	127	63	190	
16	742 Rental of Equipment	58	2	60	53	2	55	0	0	0	5	0	5	
17	750 Transportation Expense	1,314	67	1,381	1,306	47	1,354	4	17	22	3	2	6	
18	756 Insurance - Vehicle	386	65	451	0	0	0	0	0	0	386	65	451	
19	757 Insurance - General Liability	449	50	499	0	0	0	0	0	0	449	50	499	
20	758 Insurance - Workman's Comp.	9	1,073	1,081	0	700	700	0	97	97	9	276	284	
21	759 Insurance - Other	263	11	274	0	0	0	0	0	0	263	11	274	
22	760 Advertising Expense	28	2	30	0	0	0	0	0	0	28	2	30	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	1,697	1,697	0	0	0	0	0	0	0	1,697	1,697	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	705	46	751	0	0	0	705	46	751	0	0	0	
26	775 Miscellaneous Expenses	3,462	232	3,693	0	0	0	5	16	21	3,457	215	3,672	
27	TOTAL SEWER O&M EXPENSES	84,215	6,711	90,926	62,105	946	63,051	4,244	439	4,683	17,866	5,326	23,192	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	30,958	2,034	32,992	20,096	1,005	21,101	2,723	424	3,147	8,139	605	8,744	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	9,347	361	9,708	5,619	(1,654)	3,965	780	(219)	561	2,948	2,234	5,181	
32	TOTAL SEWER LABOR COSTS	40,305	2,395	42,700	25,715	(649)	25,066	3,503	205	3,708	11,087	2,839	13,926	

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

Company: SSU / Martin / Leilani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0212

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8)			(5) 1991 DIRECT O&M (.1 - .6)			(8) 1991 ALLOCATED CUST ACCTS (.7)			(11) 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	701 Salaries & Wages - Employees	30,958	0	30,958	20,096	0	20,096	2,723	0	2,723	8,139	0	8,139
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	9,347	(3,452)	5,894	5,619	(1,793)	3,826	780	(262)	518	2,948	(1,398)	1,550
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	4,062	0	4,062	4,062	0	4,062	0	0	0	0	0	0
6	715 Purchased Power	11,859	0	11,859	11,719	0	11,719	0	0	0	140	0	140
7	716 Fuel for Power Purchased	318	0	318	318	0	318	0	0	0	0	0	0
8	718 Chemicals	913	0	913	913	0	913	0	0	0	0	0	0
9	720 Materials and Supplies	6,061	0	6,061	5,362	0	5,362	26	0	26	673	0	673
10	731 Contractual Services - Engr.	10,152	0	10,152	10,150	0	10,150	0	0	0	1	0	1
11	732 Contractual Services - Acct.	654	0	654	0	0	0	0	0	0	654	0	654
12	733 Contractual Services - Legal	266	0	266	0	0	0	0	0	0	266	0	266
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	2,823	0	2,823	2,505	0	2,505	0	0	0	318	0	318
15	741 Rental of Building/Real Prop.	127	0	127	0	0	0	0	0	0	127	0	127
16	742 Rental of Equipment	58	0	58	53	0	53	0	0	0	5	0	5
17	750 Transportation Expense	1,314	0	1,314	1,306	0	1,306	4	0	4	3	0	3
18	756 Insurance - Vehicle	386	0	386	0	0	0	0	0	0	386	0	386
19	757 Insurance - General Liability	449	0	449	0	0	0	0	0	0	449	0	449
20	758 Insurance - Workman's Comp.	9	1,032	1,040	0	675	675	0	91	91	9	265	273
21	759 Insurance - Other	263	0	263	0	0	0	0	0	0	263	0	263
22	760 Advertising Expense	28	0	28	0	0	0	0	0	0	28	0	28
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	705	0	705	0	0	0	705	0	705	0	0	0
26	775 Miscellaneous Expenses	3,462	0	3,462	0	0	0	5	0	5	3,457	0	3,457
27	TOTAL SEWER O&M EXPENSES	84,215	(2,421)	81,794	62,105	(1,117)	60,987	4,244	(170)	4,073	17,886	(1,133)	16,733
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	30,958	0	30,958	20,096	0	20,096	2,723	0	2,723	8,139	0	8,139
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	9,347	(3,452)	5,894	5,619	(1,793)	3,826	780	(262)	518	2,948	(1,398)	1,550
32	TOTAL SEWER LABOR COSTS	40,305	(3,452)	36,853	25,715	(1,793)	23,923	3,503	(262)	3,241	11,087	(1,398)	9,689

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6 (S)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.1-8 Salaries & Wages - Employees	2,757	2,774	3,609	2,784	2,853	1,922	2,624	2,263	2,154	2,218	2,195	2,806	30,958	0	30,958	2,034	32,992	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.1-8 Employee Pensions & Benefits	814	847	1,151	789	810	644	765	814	643	656	653	762	9,347	(3,452)	5,894	361	9,708	
4	710.1-8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.1-8 Sludge Removal Expense	0	452	452	0	1,147	686	0	452	175	0	0	700	4,062	0	4,062	147	4,210	
6	715.1-8 Purchased Power	2,023	1,030	11	1,967	890	948	1,001	990	1,013	1,018	11	956	11,859	0	11,859	14	11,873	
7	716.1-8 Fuel for Power Purchased	0	0	318	0	0	0	0	0	0	0	0	0	318	0	318	12	329	
8	718.1-8 Chemicals	0	0	0	0	0	312	0	115	0	0	336	150	913	0	913	33	946	
9	720.1-8 Materials and Supplies	(347)	1,297	1,700	441	362	471	796	240	392	(1)	771	(61)	6,061	0	6,061	278	6,340	
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	9,563	100	0	488	0	10,152	0	10,152	369	10,520	
11	732.1-8 Contractual Services - Acct.	47	56	53	53	55	54	57	51	55	57	49	66	654	0	654	28	682	
12	733.1-8 Contractual Services - Legal	19	23	21	22	22	22	23	21	22	23	20	27	266	0	266	16	282	
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.1-8 Contractual Services - Other	211	531	220	222	205	184	309	63	133	182	398	167	2,823	0	2,823	113	2,936	
15	741.1-8 Rental of Building/Real Prop.	9	11	10	10	11	10	11	10	11	11	10	13	127	0	127	63	190	
16	742.1-8 Rental of Equipment	20	34	0	0	0	0	0	0	0	0	0	0	58	0	58	2	60	
17	750.1-8 Transportation Expense	59	25	241	442	105	8	91	70	65	55	122	30	1,314	0	1,314	67	1,381	
18	756.1-8 Insurance - Vehicle	28	33	31	31	33	32	34	30	33	34	29	39	386	0	386	65	451	
19	757.1-8 Insurance - General Liability	32	38	36	37	38	37	39	35	38	39	34	45	449	0	449	50	499	
20	758.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	9	1,032	1,040	1,073	1,081	
21	759.1-8 Insurance - Other	19	22	21	21	22	22	23	21	22	23	20	27	263	0	263	11	274	
22	760.1-8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	2	30	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,697	1,697	
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.1-8 Bad Debt Expense	39	57	71	57	61	48	55	60	49	59	67	83	705	0	705	46	751	
26	775.1-8 Miscellaneous Expenses	249	295	279	282	292	286	301	272	292	302	261	350	3,462	0	3,462	232	3,693	
27	TOTAL SEWER O&M EXPENSES	5,981	7,527	8,226	7,162	6,809	5,692	6,132	5,511	14,665	4,780	4,979	6,650	84,215	(2,421)	81,794	6,711	90,926	
28															Total Labor		Total Labor	Adjustments	Total Adj. Labor
29																			
30															701.1-8 Salaries & Wages - Employees		30,958	2,034	32,992
31															703.1-8 Salaries & Wages - Officers, Etc.		0	0	0
32															704.1-8 Employee Pensions & Benefits		9,347	361	9,708
33															TOTAL SEWER LABOR COSTS		40,305	2,395	42,700

Total Direct Expenses (7XX.1 - 7XX.6)

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0214

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Martin / LeRani Heights
Docket No.: 920199 WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	149	221	272	219	234	187	214	233	190	227	257	319	2,723	0	2,723	424	3,147
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits	43	63	78	63	67	54	61	67	54	65	74	91	780	(262)	518	(219)	561
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	12
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials and Supplies	1	2	3	2	2	2	2	2	2	2	2	3	26	0	26	45	71
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	17	22
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	91	91	97	97
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	39	57	71	57	61	48	55	60	49	59	67	83	705	0	705	46	751
26	775.7 Miscellaneous Expenses	0	0	1	0	0	0	0	0	0	0	0	1	5	0	5	16	21
27	SEWER CUST ACCTS EXPENSES	232	345	424	342	365	291	333	364	296	353	401	497	4,244	(170)	4,073	439	4,583
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor
29																		
30	701.7 Salaries & Wages - Employees															2,723	424	3,147
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0
32	704.7 Employee Pensions & Benefits															780	(219)	561
33	TOTAL SEWER CUST ACCTS LABOR COSTS															3,503	205	3,708

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Lillian Heights
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

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

0216

		(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	701.8 Salaries & Wages - Employees	585	694	655	664	688	673	708	639	687	711	614	822	8,139	0	8,139	605	8,744	
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.8 Employee Pensions & Benefits	212	251	237	240	249	244	256	231	249	258	222	298	2,948	(1,398)	1,550	2,234	5,181	
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.8 Purchased Power	10	12	11	11	12	12	12	11	12	12	11	14	140	0	140	2	142	
7	716.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.8 Materials and Supplies	48	57	54	55	57	56	59	53	57	59	51	68	673	0	673	39	712	
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	
11	732.8 Contractual Services - Acct.	47	56	53	53	55	54	57	51	55	57	49	66	654	0	654	28	682	
12	733.8 Contractual Services - Legal	19	23	21	22	22	22	23	21	22	23	20	27	266	0	266	18	282	
13	734.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.8 Contractual Services - Other	23	27	26	26	27	26	28	25	27	28	24	32	318	0	318	22	339	
15	741.8 Rental of Building/Real Prop.	9	11	10	10	11	10	11	10	11	11	10	13	127	0	127	63	190	
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5	0	5	
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	2	6	
18	756.8 Insurance - Vehicle	28	33	31	31	33	32	34	30	33	34	29	39	386	0	386	65	451	
19	757.8 Insurance - General Liability	32	38	36	37	38	37	39	35	38	39	34	45	449	0	449	50	499	
20	758.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	9	265	273	276	284	
21	759.8 Insurance - Other	19	22	21	21	22	22	23	21	22	23	20	27	263	0	263	11	274	
22	760.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	2	30	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,697	1,697	
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	775.8 Miscellaneous Expenses	248	295	278	282	292	286	301	271	292	302	261	349	3,457	0	3,457	215	3,672	
27	SEWER A&G EXPENSES	1,284	1,523	1,436	1,457	1,509	1,476	1,553	1,402	1,506	1,561	1,349	1,804	17,866	(1,139)	16,733	5,326	23,192	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.8 Salaries & Wages - Employees														8,139	605	8,744		
31	703.8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.8 Employee Pensions & Benefits														2,948	2,234	5,181		
33	TOTAL SEWER A&G LABOR COSTS														11,087	2,839	13,926		

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Martin / Lehigh Heights

Docket No. 920199-W5
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected []

FPSC
Schedule: B-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 3 of 10
Supporting Schedules: Allocation Schedules

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

	(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		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	701.1-8 Salaries & Wages - Employees	30,958	0	30,958	30,958	0	0	198	315	(59)	31,421	1,571	0	2,004	32,992
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	9,347	(3,452)	5,894	9,347	(3,452)	0	52	41	0	5,988	217	3,503	361	9,706
4	710.1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal	4,062	0	4,062	4,062	0	0	0	0	0	4,062	147	0	147	4,210
6	715.1-8 Purchased Power	11,859	0	11,859	11,859	0	0	2	12	0	11,873	0	0	14	11,873
7	716.1-8 Fuel for Power Purchased	318	0	318	318	0	0	0	0	0	318	12	0	12	329
8	718.1-8 Chemicals	913	0	913	913	0	0	0	0	0	913	23	0	33	946
9	720.1-8 Materials and Supplies	6,061	0	6,061	6,061	0	0	9	47	0	6,117	222	0	278	6,340
10	731.1-8 Contractual Services - Engr.	10,152	0	10,152	10,152	0	0	0	0	0	10,152	369	0	369	10,520
11	732.1-8 Contractual Services - Acct.	654	0	654	654	0	0	4	0	0	658	24	0	28	682
12	733.1-8 Contractual Services - Legal	266	0	266	266	0	0	6	0	0	272	10	0	16	282
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	2,823	0	2,823	2,823	0	0	10	0	0	2,833	103	0	113	2,936
15	741.1-8 Rental of Building/Real Prop	127	0	127	127	0	0	0	56	0	183	7	0	83	190
16	742.1-8 Rental of Equipment	58	0	58	58	0	0	0	0	0	58	2	0	2	60
17	750.1-8 Transportation Expense	1,314	0	1,314	1,314	0	0	2	17	0	1,333	46	0	67	1,381
18	756.1-8 Insurance - Vehicle	386	0	386	386	0	0	10	39	0	438	16	0	85	451
19	757.1-8 Insurance - General Liability	449	0	449	449	0	0	9	23	0	481	17	0	50	490
20	758.1-8 Insurance - Workman's Comp.	9	1,032	1,040	9	1,032	0	0	3	0	1,043	38	0	1,073	1,081
21	759.1-8 Insurance - Other	263	0	263	263	0	0	1	0	0	264	10	0	11	274
22	760.1-8 Advertising Expense	28	0	28	28	0	0	1	0	0	29	1	0	2	30
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	1,697	0	0	0	1,697	0	0	1,697	1,697
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	705	0	705	705	0	0	0	48	0	751	0	0	46	751
26	775.1-8 Miscellaneous Expenses	3,462	0	3,462	3,462	0	0	56	46	0	3,564	129	0	232	3,893
27	TOTAL SEWER O&M EXPENSES	84,215	(2,421)	81,794	84,215	(2,421)	1,697	361	645	(59)	84,447	2,976	3,503	6,711	90,926

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,260 / \$10,200,389 = 3.36%, Payroll Taxes - \$680,559 / \$10,200,389 = 6.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3)

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (7XX.1 - .6)

Company: SSU / Martin / Lakeland Heights

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

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

FPSC
 Schedule: B-6 (S)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 4 of 10
 Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS		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
								Recapture 3 Months of A&G Alloc To Lehigh	Estimate Annual Lehigh Expenses						
1	701.1-6 Salaries & Wages - Employees	20,096		20,096	20,096						20,096	1,005		1,005	21,101
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	5,619	(1,793)	3,826	5,619	(1,793)					3,826	139		(1,654)	3,065
4	710.1-6 Purchased Sewer	0		0	0						0			0	0
5	711.1-6 Sludge Removal	4,062		4,062	4,062						4,062	147		147	4,210
6	715.1-6 Purchased Power	11,719		11,719	11,719						11,719			0	11,719
7	716.1-6 Fuel for Power Purchased	318		318	318						318	12		12	329
8	718.1-6 Chemicals	913		913	913						913	33		33	946
9	720.1-6 Materials and Supplies	5,362		5,362	5,362						5,362	195		195	5,556
10	731.1-6 Contractual Services - Engr	10,150		10,150	10,150						10,150	368		368	10,518
11	732.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
12	733.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
14	735.1-6 Contractual Services - Other	2,505		2,505	2,505						2,505	91		91	2,596
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
16	742.1-6 Rental of Equipment	53		53	53						53	2		2	55
17	750.1-6 Transportation Expense	1,306		1,306	1,306						1,306	47		47	1,354
18	756.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
19	757.1-6 Insurance - General Liability	0		0	0						0	0		0	0
20	758.1-6 Insurance - Workman's Comp.	0	675	675	0	675					675	25		700	700
21	759.1-6 Insurance - Other	0		0	0						0	0		0	0
22	760.1-6 Advertising Expense	0		0	0						0	0		0	0
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0						0	0		0	0
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0	0
25	770.1-6 Bad Debt Expense	0		0	0						0	0		0	0
26	775.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
27	TOTAL SEWER DIRECT O&M EXPENSES	62,105	(1,117)	60,987	62,105	(1,117)	0	0	0	0	60,987	2,084	0	946	63,951

Notes

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (AC 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Martin / Letland Heights

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected []

FPSC
Schedule: B-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

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

	(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	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	701.7 Salaries & Wages - Employees	2,723		2,723	2,723				301	(26)	2,997	150		424	3,147
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	780	(262)	518	780	(262)			23		542	20		(219)	541
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				12		12			12	12
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	26		26	26				42		68	2		45	71
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acad.	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	4		4	4				17		21	1		17	22
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp	0	91	91	0	91			2		94	3		97	97
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0	0		0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0	0		0	0
25	770.7 Bad Debt Expense	705		705	705				46		751			46	751
26	775.7 Miscellaneous Expenses	5		5	5				16		21	1		16	21
27	TOTAL SEWER CUST ACCT EXPENSES	4,244	(170)	4,073	4,244	(170)	0	0	459	(26)	4,586	177	0	439	4,683

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3)

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Lehigh Heights

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

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

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

	(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	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	701.8 Salaries & Wages - Employees	8,139		8,139	8,139			198	15	(24)	8,328	416		605	8,744
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	2,948	(1,398)	1,550	2,948	(1,398)		52	18		1,620	59	3,503	2,234	5,181
4	710.8 Purchased Sewer	0		0	0			0	0		0	0		0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	140		140	140			2	0		142			2	142
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	673		673	673			9	5		687	25		39	712
10	731.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
11	732.8 Contractual Services - Acct.	654		654	654			4	0		658	24		28	682
12	733.8 Contractual Services - Legal	266		266	266			6	0		272	10		16	282
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	318		318	318			10	0		328	12		22	339
15	741.8 Rental of Building/Real Prop	127		127	127			0	58		183	7		63	190
16	742.8 Rental of Equipment	5		5	5			0	0		5	0		0	5
17	750.8 Transportation Expense	3		3	3			2	0		5	0		2	6
18	756.8 Insurance - Vehicle	386		386	386			10	39		436	16		65	451
19	757.8 Insurance - General Liability	449		449	449			9	23		481	17		50	498
20	758.8 Insurance - Workman's Comp.	9	265	273	9	265		0	1		274	10		276	284
21	759.8 Insurance - Other	263		263	263			1	0		264	10		11	274
22	760.8 Advertising Expense	28		28	28			1	0		29	1		2	30
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		1,697	0	0		1,697			1,697	1,697
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0	0		0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0	0		0	0
26	775.8 Miscellaneous Expenses	3,457		3,457	3,457			56	30		3,543	129		215	3,672
27	TOTAL SEWER A&G EXPENSES	17,866	(1,133)	16,733	17,866	(1,133)	1,697	361	186	(24)	18,964	735	3,583	5,326	23,182

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 656 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Martin / Leland Heights

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

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

FPSC

Schedule: B-8 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 09/30/85	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-8 Salaries & Wages - Employees	16,653		30,958	14,305	85.90%	23,468	7,490	31.92%
2	703.1-8 Salaries & Wages - Officers, Etc.	823		0	(823)	-100.00%	1,160	(1,160)	-100.00%
3	704.1-8 Employee Pensions & Benefits	914		5,894	4,980	544.91%	1,288	4,606	357.63%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0		4,062	4,062	N.A.	0	4,062	N.A.
6	715.1-8 Purchased Power	10,778		11,858	1,083	10.05%	15,186	(3,327)	-21.91%
7	716.1-8 Fuel for Power Purchased	0		318	318	N.A.	0	318	N.A.
8	718.1-8 Chemicals	948		913	(33)	-3.47%	1,333	(420)	-31.50%
9	720.1-8 Materials and Supplies	5,852		6,081	209	3.58%	8,247	(2,185)	-26.50%
10	731.1-8 Contractual Services - Engr.	0		10,152	10,152	N.A.	0	10,152	N.A.
11	732.1-8 Contractual Services - Acct.	778		654	(124)	-15.88%	1,096	(442)	-40.31%
12	733.1-8 Contractual Services - Legal	0		288	288	N.A.	0	288	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	101		2,823	2,722	2695.10%	142	2,681	1883.48%
15	741.1-8 Rental of Building/Real Prop.	930		127	(803)	-86.36%	1,311	(1,184)	-90.32%
16	742.1-8 Rental of Equipment	0		58	58	N.A.	0	58	N.A.
17	750.1-8 Transportation Expense	1,219		1,314	95	7.79%	1,718	(404)	-23.51%
18	756.1-8 Insurance - Vehicle	0		386	386	N.A.	0	386	N.A.
19	757.1-8 Insurance - General Liability	0		449	449	N.A.	0	449	N.A.
20	758.1-8 Insurance - Workman's Comp.	0		1,040	1,040	N.A.	0	1,040	N.A.
21	759.1-8 Insurance - Other	924		263	(661)	-71.53%	1,302	(1,039)	-79.80%
22	760.1-8 Advertising Expense	0		28	28	N.A.	0	28	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	672		0	(672)	-100.00%	947	(947)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	176		705	529	300.74%	248	457	184.37%
26	775.1-8 Miscellaneous Expenses	2,920		3,482	562	19.56%	4,115	(653)	-15.87%
26	TOTAL SEWER O&M EXPENSES	43,884		81,794	36,110	87.24%	61,561	20,233	32.87%
27	SUBTOTAL (less accts. 766 & 767)	43,812		81,794	38,762	90.17%	60,614	21,180	25.09%
28	Average ERC's	353		393	40	11.33%			
29	Average Consumer Price Index - U	107.8		136.2	29	26.56%			
30						Compounded Multiplier = 40.92%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (3)
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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Martin / Lallan Heights

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE		(8)
		Prior Test Year Ended 09/30/85	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%	
1	701.1-6 Salaries & Wages - Employees	13,169	20,096	6,927	52.60%	18,558	1,538	8.29%		
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.		
3	704.1-6 Employee Pensions & Benefits		3,826	3,826	N.A.	0	3,826	N.A.		
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.		
5	711.1-6 Sludge Removal Expense		4,082	4,082	N.A.	0	4,082	N.A.		
6	715.1-6 Purchased Power	10,776	11,719	943	8.75%	15,186	(3,467)	-22.83%		
7	718.1-6 Fuel for Power Purchased		318	318	N.A.	0	318	N.A.		
8	718.1-6 Chemicals	948	913	(33)	-3.47%	1,333	(420)	-31.50%		
9	720.1-6 Materials and Supplies		5,362	5,362	N.A.	0	5,362	N.A.		
10	731.1-6 Contractual Services - Engr.		10,150	10,150	N.A.	0	10,150	N.A.		
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.		
12	733.1-6 Contractual Services - Legal		0	0	N.A.	0	0	N.A.		
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.		
14	735.1-6 Contractual Services - Other		2,505	2,505	N.A.	0	2,505	N.A.		
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.		
16	742.1-6 Rental of Equipment		53	53	N.A.	0	53	N.A.		
17	750.1-6 Transportation Expense		1,306	1,306	N.A.	0	1,306	N.A.		
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.		
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.		
20	758.1-6 Insurance - Workman's Comp.		675	675	N.A.	0	675	N.A.		
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.		
22	760.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.		
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.		
24	767.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.		
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.		
26	775.1-6 Miscellaneous Expenses	2,476	0	(2,476)	-100.00%	3,489	(3,489)	-100.00%		
26	TOTAL SEWER O&M EXPENSES	27,367	60,987	33,620	122.85%	38,566	22,421	58.14%		
27	SUBTOTAL (less accts. 766 & 767)	27,367	60,987	33,620	122.85%	38,566	22,421	58.14%		
28	Average ERC's	353	393	40	11.33%					
29	Average Consumer Price Index - U	107.6	136.2	29	26.59%					
30				Compounded Multiplier =	40.92%					

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

Description of Calculation:

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

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

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

Company: **SSU / Martin / Leland Heights**

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

PPSC

Schedule: B-8 (S)

Page 3 of 5

Preparer: Chuck Lewis

Recap Schedules: B-8 (S) P. 1 of 5

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		Prior Test Year Ended 09/30/85	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/01/91	TEST YEAR DEVIATION FROM GUIDELINE		
								\$	%	
1	701.7 Salaries & Wages - Employees			2,723	2,723	N.A.	0	2,723		N.A.
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0		N.A.
3	704.7 Employee Pensions & Benefits			518	518	N.A.	0	518		N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0		N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0		N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0		N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0		N.A.
8	718.7 Chemicals			0	0	N.A.	0	0		N.A.
9	720.7 Materials and Supplies	2,432		26	(2,406)	-98.92%	3,427	(3,401)		-99.24%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0		N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0		N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0		N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0		N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0		N.A.
15	741.7 Rental of Building/Real Prop			0	0	N.A.	0	0		N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0		N.A.
17	750.7 Transportation Expense			4	4	N.A.	0	4		N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0		N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0		N.A.
20	758.7 Insurance - Workman's Comp.			91	91	N.A.	0	91		N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0		N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0		N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0		N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0		N.A.
25	770.7 Bad Debt Expense	176		705	529	300.74%	248	457		184.37%
26	775.7 Miscellaneous Expenses			5	5	N.A.	0	5		N.A.
26	TOTAL SEWER O&M EXPENSES	2,608		4,073	1,465	56.19%	3,675	398		10.83%
27	SUBTOTAL (less accts. 766 & 767)	2,608		4,073	1,465	56.19%	3,675	398		9.77%
28	Average ERC's	353		363	40	11.33%				
29	Average Consumer Price Index - U	107.6		136.2	29	26.56%				
30	Compounded Multiplier =					40.92%				

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 + 1) x (2)

Column (7) = (3) - (6)

Column (8) = (7) / (6)

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Martin / Latham Heights

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 09/30/85	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guidelines 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.8 Salaries & Wages - Employees	3,484	8,139	4,655	133.62%	4,910	3,230	65.78%
2	703.8 Salaries & Wages - Officers, Etc.	823	0	(823)	-100.00%	1,160	(1,160)	-100.00%
3	704.8 Employee Pensions & Benefits	914	1,550	636	69.59%	1,288	282	20.32%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power		140	140	N.A.	0	140	N.A.
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	3,420	673	(2,747)	-80.31%	4,820	(4,146)	-86.03%
10	731.8 Contractual Services - Engr.		1	1	N.A.	0	1	N.A.
11	732.8 Contractual Services - Acct.	778	654	(124)	-15.88%	1,096	(442)	-40.31%
12	733.8 Contractual Services - Legal		266	266	N.A.	0	266	N.A.
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	101	318	217	214.55%	142	175	123.21%
15	741.8 Rental of Building/Real Prop.	930	127	(803)	-86.36%	1,311	(1,184)	-90.32%
16	742.8 Rental of Equipment		5	5	N.A.	0	5	N.A.
17	750.8 Transportation Expense	1,219	3	(1,216)	-99.72%	1,718	(1,714)	-99.80%
18	756.8 Insurance - Vehicle		386	386	N.A.	0	386	N.A.
19	757.8 Insurance - General Liability		449	449	N.A.	0	449	N.A.
20	758.8 Insurance - Workman's Comp.		273	273	N.A.	0	273	N.A.
21	759.8 Insurance - Other	924	263	(661)	-71.53%	1,302	(1,039)	-79.80%
22	760.8 Advertising Expense		28	28	N.A.	0	28	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	672	0	(672)	-100.00%	947	(947)	-100.00%
24	767.8 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	444	3,457	3,013	678.59%	626	2,831	452.46%
26	TOTAL SEWER O&M EXPENSES	13,700	16,733	3,034	22.08%	19,319	(2,586)	-13.38%
27	SUBTOTAL (less accts. 766 & 767)	13,037	16,733	3,696	28.35%	18,372	(1,639)	-8.79%
28	Average ERC's	353	383	40	11.33%			
29	Average Consumer Price Index - U	107.6	136.2	29	26.58%			
30			Compounded Multiplier =		40.82%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 16482.

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (1.30 + 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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Martin / Leelanau Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-8 (S)
Page 5 of 5
Prepared: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 1 of 5)

		(1)	(2)	(3)	(4)
		O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation	
1	701.1-8 Salaries & Wages - Employees	7,490	31.92%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(1,180)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	4,808	357.63%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	4,082	N.A.		
6	715.1-8 Purchased Power	(3,327)	-21.91%		
7	716.1-8 Fuel for Power Purchased	318	N.A.		
8	718.1-8 Chemicals	(420)	-31.50%		
9	720.1-8 Materials and Supplies	(2,185)	-28.50%		
10	731.1-8 Contractual Services - Engr.	10,152	N.A.		
11	732.1-8 Contractual Services - Acct.	(442)	-40.31%		
12	733.1-8 Contractual Services - Legal	266	N.A.		
13	734.1-8 Contractual Services - Mgmt. Fees	0	N.A.		
14	735.1-8 Contractual Services - Other	2,681	1883.46%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)	
15	741.1-8 Rental of Building/Real Prop.	(1,184)	-90.32%		
16	742.1-8 Rental of Equipment	58	N.A.		
17	750.1-8 Transportation Expense	(404)	-23.51%		
18	756.1-8 Insurance - Vehicle	386	N.A.		
19	757.1-8 Insurance - General Liability	449	N.A.		
20	758.1-8 Insurance - Workmen's Comp.	1,040	N.A.		
21	759.1-8 Insurance - Other	(1,039)	-79.80%		
22	760.1-8 Advertising Expense	28	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(947)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.		
25	770.1-8 Bad Debt Expense	457	184.37%		
26	775.1-8 Miscellaneous Expenses	(653)	-15.87%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		20,233	32.67%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Martin / Lillian Heights

FPSC

Docket No.: 820189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Martin / Leland Heights

FPSC

Docket No.: 820199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm 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.
2				
3				
4				
5	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
6				
7				
8				
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
10				
11				
12				
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
14				
15				
16				
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 65	82,972 Engineering section of MFR's, testimony, attend hearing.
18				
19	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415 Pleadings, meetings with staff, legal representation.
20				
21				
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	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0816, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:			
45			Total	Allocation
46			FPSC Filed	To System
47				
48	Prior Unamortized Rate Case Expense			
49	Current Rate Case Expense		\$1,772,200	\$6,788
50				
51	Total Projected Rate Case Expense		1,772,200	6,788
52				
53	Annual Amortization Over 4 Years		\$443,050	\$1,697
54				
55				
56	Method of Allocation Between Systems:			
57	Average Number of Customers		101,044	387
58	% of Total		100%	0.3830%
59				
	(A detailed allocation schedule is contained in Volume I of the MFR's)			

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Martin / Lellani Heights

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer Cost	How often to repeat
1		There were no major maintenance projects that exceeded 2% of test year revenues per system.		

ALLOCATION OF EXPENSES - 1991

Company: SSU / Martin / Leilani Heights

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules
1		For rate making purposes, the following are the items which are allocated in this filing:										
2		(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)										
3												
4												
5												
6		A-SCHEDULES (RATE BASE):										
7												
8												
9												
10		Allocated Items				Allocation Basis				Recap Schedules		
11												
12		(A) Deferred Taxes				Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)				A-1 (W), A-2 (S)		
13		(B) General Plant				Average No. of Customers (Total Company)				A-5 (W), A-6 (S)		
14		(C) General Plant Accum. Dep.				Average No. of Customers (Total Company)				A-9 (W), A-10 (S)		
15												
16												
17												
18												
19												
20												
21												
22												
23												
24		B-SCHEDULES (INCOME STATEMENT):										
25												
26												
27		Allocated Items				Allocation Basis				Recap Schedules		
28												
29												
30		(A) Customer Accounts Expenses and Adjustments (O&M)				Average No. of Customers (Total Company)				B-5 (W), B-6 (S)		
31												
32		(B) A & G Expenses and Adjustments (O&M)				Average No. of Customers (Total Company)				B-5 (W), B-6 (S)		
33												
34		(C) Rate Case Expense Amortization (O&M)				Average No. of Customers (FPSC Filed Systems)				B-5 (W), B-6 (S)		
35												
36		(D) Parent Debt Adjustment & ITC (Income Taxes)				Average No. of Customers (Total Company)				B-16 (W), B-17 (S)		

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Martin / Leland Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE		(5) 1991 DEPRECIATION EXPENSE		
			(4) Life	(4) Rate (%)	(6) Per Books	(6) Adjustment	(7) Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	0	40	2.50%	0	0	0
3	352.1 Franchises	4,772	40	2.50%	119	0	119
4	389.1 Other Plant & Misc.	2,117	18	5.56%	118	0	118
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	7,473	0	N.A.	0	0	0
7	354.2 Structures & Improvements	727	32	3.13%	23	0	23
8	360.2 Collection Sewers - F	155,316	30	3.33%	5,177	0	5,177
9	361.2 Collection Sewers - G	4,827	45	2.22%	103	0	103
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	66,620	38	2.63%	1,753	0	1,753
12	364.2 Flow Measuring Devices	1,802	5	20.00%	360	0	360
13	365.2 Flow Measuring Installation	5	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	76	18	5.56%	4	0	4
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	17,920	32	3.13%	560	0	560
18	370.3 Receiving Wells	609	32	3.13%	19	0	19
19	371.3 Pumping Equipment	35,896	18	5.56%	1,994	0	1,994
20	389.3 Other Plant & Misc. Equipment	156	18	5.56%	9	0	9
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	1,116	0	N.A.	0	0	0
23	354.4 Structures & Improvements	36,001	32	3.13%	1,125	0	1,125
24	380.4 Treatment & Disposal	213,788	18	5.56%	11,877	0	11,877
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	6,082	30	3.33%	203	0	203
27	389.4 Other Plant & Misc. Equipment	316	18	5.56%	18	0	18
28	GENERAL PLANT						
29	353.5 Land & Land Rights	2,033	0	N.A.	0	0	0
30	354.5 Structures & Improvements	10,094	40	2.50%	252	0	252
31	390.5 Office Furniture & Equipment	5,179	15	6.67%	345	0	345
32	390.51 Computer Equipment	8,001	6	16.67%	1,334	0	1,334
33	391.5 Transportation Equipment	6,878	6	16.67%	1,146	0	1,146
34	392.5 Stores Equipment	56	18	5.56%	3	0	3
35	393.5 Tools, Shop, & Garage	2,606	16	6.25%	163	0	163
36	394.5 Laboratory Equipment	577	15	6.67%	38	0	38
37	395.5 Power Operated Equipment	3,398	12	8.33%	283	0	283
38	396.5 Communication Equipment	1,072	10	10.00%	107	0	107
39	397.5 Miscellaneous Equipment	353	15	6.67%	24	0	24
40	398.5 Other Tangible Plant	284	10	10.00%	28	0	28
41							
42	INTANGIBLE PLANT	6,889		3.44%	237	0	237
43	COLLECTION PLANT	236,646		3.14%	7,421	0	7,421
44	SYSTEM PUMPING PLANT	54,581		4.73%	2,582	0	2,582
45	TREATMENT AND DISPOSAL	257,302		5.14%	13,222	0	13,222
46	GENERAL PLANT	40,542		9.19%	3,725	0	3,725
47							
48	TOTAL DEPRECIATION EXPENSE	595,861		4.56%	27,187	0	27,187
49	AMORTIZATION OF CIAC				(5,098)	0	(5,098)
50	NON-USED AND USEFUL				0	0	0
51	NET DEPRECIATION EXPENSE - SEWER				22,089	0	22,089

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Martin / Leland Heights

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER 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	5.26%	0	0	0
2	Line/Main Extension Fees	139,150	3.66%	5,098	0	5,098
3	Contributed Lines	0	3.66%	0	0	0
4	Cont. Pnty. Other Than Lines	0	4.30%	0	0	0
5	Service Installation Fees	0	2.63%	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	139,150		5,098	0	5,098

NOTES:

1. Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Martin / Lellani Heights

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 3 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-6 (S), A-12 (S)
 Recap Schedules: B-13 (S) P. 2 of 4

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2)	(3)	(4)
		1991 COMPOSITE CIAC AMORT. RATE		
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	1,802	360	20.00%
3	365.2 Flow Measuring Installation	5	0	2.63%
4	354.4 Structures & Improvements	36,001	1,125	3.13%
5	380.4 Treatment & Disposal	213,788	11,877	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	6,082	203	3.33%
8	389.4 Other Plant & Misc. Equipment	316	18	5.56%
9	COMPOSITE RATE	257,993	13,583	5.26%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	727	23	3.13%
12	360.2 Collection Sewers - F	155,316	5,177	3.33%
13	361.2 Collection Sewers - G	4,627	103	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	76	4	5.56%
16	354.3 Structures & Improvements	17,920	560	3.13%
17	370.3 Receiving Wells	609	19	3.13%
18	371.3 Pumping Equipment	35,896	1,994	5.56%
19	389.3 Other Plant & Misc. Equipment	156	9	5.56%
20	COMPOSITE RATE	215,327	7,889	3.66%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	66,620	1,753	2.63%
23	COMPOSITE RATE	66,620	1,753	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	257,993	13,583	5.26%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	215,327	7,889	3.66%
27	Service Installation Fees (Line 23)	66,620	1,753	2.63%
28	COMPOSITE RATE	538,940	23,225	4.30%

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-14 (S) (page 3 of 6)

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

Company: SSU / Martin / Lollani Heights
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE		
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0.00%	0	
3	352.1 Franchises	119	0	119	0.00%	0	
4	389.1 Other Plant & Misc.	118	0	118	0.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0.00%	0	
7	354.2 Structures & Improvements	23	0	23	0.00%	0	
8	360.2 Collection Sewers - F	5,177	0	5,177	0.00%	0	
9	361.2 Collection Sewers - G	103	0	103	0.00%	0	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	1,753	0	1,753	0.00%	0	
12	364.2 Flow Measuring Devices	360	0	360	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	389.2 Other Plant & Misc. Equipment	4	0	4	0.00%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0.00%	0	
17	354.3 Structures & Improvements	560	0	560	0.00%	0	
18	370.3 Receiving Wells	19	0	19	0.00%	0	
19	371.3 Pumping Equipment	1,994	0	1,994	0.00%	0	
20	389.3 Other Plant & Misc. Equipment	9	0	9	0.00%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0.00%	0	
23	354.4 Structures & Improvements	1,125	0	1,125	0.00%	0	
24	380.4 Treatment & Disposal	11,877	0	11,877	0.00%	0	
25	381.4 Plant Sewers	0	0	0	0.00%	0	
26	382.4 Outfall Sewer Lines	203	0	203	0.00%	0	
27	389.4 Other Plant & Misc. Equipment	18	0	18	0.00%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	252	0	252	0.00%	0	
31	390.5 Office Furniture & Equipment	345	0	345	0.00%	0	
32	390.51 Computer Equipment	1,334	0	1,334	0.00%	0	
33	391.5 Transportation Equipment	1,146	0	1,146	0.00%	0	
34	392.5 Stores Equipment	3	0	3	0.00%	0	
35	393.5 Tools, Shop, & Garage	163	0	163	0.00%	0	
36	394.5 Laboratory Equipment	38	0	38	0.00%	0	
37	395.5 Power Operated Equipment	283	0	283	0.00%	0	
38	396.5 Communication Equipment	107	0	107	0.00%	0	
39	397.5 Miscellaneous Equipment	24	0	24	0.00%	0	
40	398.5 Other Tangible Plant	28	0	28	0.00%	0	
41							
42	INTANGIBLE PLANT	237	0	237			0
43	COLLECTION PLANT	7,421	0	7,421			0
44	SYSTEM PUMPING PLANT	2,582	0	2,582			0
45	TREATMENT AND DISPOSAL	13,222	0	13,222			0
46	GENERAL PLANT	3,725	0	3,725			0
47							
48	TOTAL	27,187	0	27,187			0
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				0.00%		

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

Present Income - Interim / Final

Company: SSU / Martin / Leland Heights
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ Projected ☐

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

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

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME			Supporting Schedules	Recap Schedules
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year		
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	4,741	3,105	7,847	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	4,741	3,105	7,847		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	2,672	2,672		
6		0	0	0		
7	TOTAL	0	2,672	2,672		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		6,327	0	6,327		
11		0	0	0		
12	TOTAL	6,327	0	6,327		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	11,068	5,777	16,845		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	11,068	5,777	16,845		B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Martin / Leland Heights
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
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)			(5) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	105,366	69,004	174,370	105,366	69,004	174,370	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	84,215	(2,421)	81,794	84,215	6,711	90,926	B-8 (S)	-
5	Depreciation, net of GIAC Amort.	22,089	0	22,089	22,089	0	22,089	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	11,068	5,777	16,845	11,068	5,777	16,845	B-15 (S)	-
8	Pre Tax Operating Expenses	117,372	3,358	120,728	117,372	12,488	129,861	-	-
9	TOTAL PRE-TAX INCOME	(12,006)	65,648	53,642	(12,006)	56,516	44,509	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(12,006)	65,648	53,642	(12,006)	56,516	44,509	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	313,938	(1,775)	312,163	313,938	(634)	313,304	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	18,208	(103)	18,105	18,208	(37)	18,172	-	-
17	Total Taxable Income	(30,215)	65,751	35,536	(30,215)	58,552	26,338	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(11,370)	24,742	13,372	(11,370)	21,281	9,911	-	-
20	Less:								
21	Parent Debt Adjustment	916	0	916	916	0	916	C-9 (S)	-
22	Investment Tax Credit	182	0	182	182	0	182	C-8 (S)	-
23	TOTAL INCOME TAXES	(12,467)	24,742	12,275	(12,467)	21,281	8,813	-	B-2 (S)

0235

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Martin / Leilani Heights

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Leisure Lakes - 2401

Highlands County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	281,488	(1,403)	280,086	A-6 (S)
2	Utility Land & Land Rights	3,407	0	3,407	A-6 (S)
3	Non-Used & Useful	(13,968)	0	(13,968)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(111,815)	(180)	(111,995)	A-10 (S)
6	CIAC	(196,646)	0	(196,646)	A-12 (S)
7	Accumulated Amortization of CIAC	79,590	0	79,590	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(2,600)	0	(2,600)	C-7 (S)
12	Working Capital Allowance	3,147	470	3,617	A-17 (S)
13	TOTAL SEWER RATE BASE	42,603	(1,112)	41,491	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	281,488	(1,403)	280,086	A-6 (S)
2	Utility Land & Land Rights	3,407	0	3,407	A-6 (S)
3	Non-Used & Useful	(13,968)	0	(13,968)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(111,815)	(180)	(111,995)	A-10 (S)
6	CIAC	(196,646)	0	(196,646)	A-12 (S)
7	Accumulated Amortization of CIAC	79,590	0	79,590	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(2,600)	0	(2,600)	C-7 (S)
12	Working Capital Allowance	3,147	(96)	3,051	A-17 (S)
13	TOTAL SEWER RATE BASE	42,603	(1,879)	40,925	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Highlands / Leisure Lakes

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

	(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			
Line No.	Description	Beginning	Ending	Average	Supporting Schedules
1	A. UTILITY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(2,805)	0	(1,403)	A-6 (S)
3					
4	2.				
5					
6					
7		(2,805)	0	(1,403)	
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):				
9	1.				A-6 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	C. NON-USED AND USEFUL (Interim / Final):				
16	1.				A-7 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):				
23	1.				A-2 (S)
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.	109	109	109	A-10 (S)
31					
32	2. An adjustment was made on the company's books in 1991 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcom) was shortened.	0	(578)	(289)	
33					
34					
35					
36					
37					
38		109	(469)	(180)	
39					
40					
41	F. CIAC (Interim / Final):				
42	1.				A-12 (S)
43					
44	2.				
45					
46		0	0	0	
47					
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Highlands / Leisurs Lakes

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):					
2	1.					
3						
4	2					
5						
6						
7		0	0	0		
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):					
9	1.					
10						
11	2.					
12						
13		0	0	0		
14						
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):					
16	1.					
17						
18	2.					
19						
20		0	0	0		
21						
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):					
23	1.					
24						
25	2.					
26						
27		0	0	0		
28						
29	K. DEFERRED TAX (Interim / Final):					
30	1.					
31						
32	2.					
33						
34		0	0	0		
35						
36	L. WORKING CAPITAL ALLOWANCE (Interim):					
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(96)	(96)	(96)		
38						
39	2.					
40						
41		(96)	(96)	(96)		
42						
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	470	470	470		
45						
46	2.					
47						
48		470	470	470		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(2,792)	(565)	(1,678)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(2,226)	1	(1,112)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/81
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 22916 ENDED 01/01/89	257,469
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 SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES	
1	12/31/85 BALANCE		0
2	1986 Additions		0
3	1986 Retirements		0
4	1986 Adjustments		0
5	1986 Net Additions		0
6	12/31/86 BALANCE		0
7	1987 Additions		0
8	1987 Retirements		0
9	1987 Adjustments		0
10	1987 Net Additions		0
11	12/31/87 BALANCE		0
12	1988 Additions		0
13	1988 Retirements		0
14	1988 Adjustments		0
15	1988 Net Additions		0
16	1/1/89 BALANCE		257,489
17	1989 Additions		7,734
18	1989 Retirements		0
19	1989 Adjustments		0
20	1989 Net Additions		7,734
21	12/31/89 BALANCE		265,223
22	1990 Additions (A/C 101)		1,390
23	1990 Additions (A/C 106) **		0
24	1990 Retirements (A/C 101)		0
25	1990 Adjustments		0
26	1990 Net Additions		1,390
27	12/31/90 BALANCE		266,613
28	1990 General Plant Reallocation Adjustments *		15,673
29	12/31/90 ADJUSTED BALANCE		282,286
30	1991 Additions (A/C 101)		5,219
31	1991 Additions (A/C 106) **		0
32	1991 Retirements (A/C 101)		0
33	1991 Adjustments		0
34	1991 Net Additions		5,219
35	12/31/91 BALANCE		287,504

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Highlands / Leisure Lakes

Docket No.: 820199-W/S
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (2+6)/2	Utility Adjustments (8+7)/2	Adj. Util. Balance (9+10)
1	INTANGIBLE PLANT										
2	351.1 Organization	2,805	(2,805)	0	(0)	(2,805)	0	(0)	1,402	(1,403)	(0)
3	352.1 Franchises	0	298	0	298	0	0	298	149	0	149
4	389.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	2,200	0	0	2,200	0	0	2,200	2,200	0	2,200
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - F	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - G	139,203	0	0	139,203	0	0	139,203	139,203	0	139,203
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	11,791	480	0	11,771	0	0	11,771	11,531	0	11,531
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	59,644	0	0	59,644	0	0	59,644	59,644	0	59,644
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	0	8	0	8	0	0	8	4	0	4
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	43,137	5,401	0	48,538	0	0	48,538	45,838	0	45,838
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	934	0	0	934	0	0	934	934	0	934
27	389.4 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT										
29	353.5 Land & Land Rights	1,223	(41)	0	1,182	0	0	1,182	1,203	0	1,203
30	354.5 Structures & Improvements	5,900	146	0	6,046	0	0	6,046	5,973	0	5,973
31	390.5 Office Furniture & Equipme	3,040	49	0	3,089	0	0	3,089	3,065	0	3,065
32	390.51 Computer Equipment	4,007	1,454	0	5,462	0	0	5,462	4,735	0	4,735
33	391.5 Transportation Equipment	3,919	302	0	4,221	0	0	4,221	4,070	0	4,070
34	392.5 Stores Equipment	30	7	0	37	0	0	37	33	0	33
35	393.5 Tools, Shop, & Garage	1,557	(29)	0	1,528	0	0	1,528	1,542	0	1,542
36	394.5 Laboratory Equipment	330	23	0	353	0	0	353	342	0	342
37	395.5 Power Operated Equipment	2,101	(181)	0	1,920	0	0	1,920	2,011	0	2,011
38	396.5 Communication Equipment	610	48	0	658	0	0	658	634	0	634
39	397.5 Miscellaneous Equipment	191	49	0	239	0	0	239	215	0	215
40	398.5 Other Tangible Plant	164	8	0	172	0	0	172	168	0	168
41											
42	INTANGIBLE PLANT	2,805	(2,508)	0	297	(2,805)	0	297	1,551	(1,403)	149
43	COLLECTION PLANT	152,694	480	0	153,174	0	0	153,174	152,934	0	152,934
44	SYSTEM PUMPING PLANT	59,644	0	0	59,644	0	0	59,644	59,644	0	59,644
45	TREATMENT AND DISPOSAL	44,071	5,409	0	49,480	0	0	49,480	46,775	0	46,775
46	GENERAL PLANT	23,072	1,837	0	24,909	0	0	24,909	23,990	0	23,990
47											
48	TOTAL PLANT IN SERVICE	282,286	5,219	0	287,504	(2,805)	0	287,504	284,895	(1,403)	283,492
49	LAND & LAND RIGHTS	3,423	(33)	0	3,390	0	0	3,390	3,407	0	3,407
50	TOTAL PIS LESS LAND	278,862	5,252	0	284,114	(2,805)	0	284,114	281,488	(1,403)	280,086

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction Not Classified subaccount 351.0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)

Supporting Schedules: A-12 (S), A-16 (S)

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 Contrl. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount	
1	INTANGIBLE PLANT							
2	351.1 Organization	(0)	0	0	(0)	0%	0	
3	352.1 Franchises	149	0	0	149	0%	0	
4	389.1 Other Plant & Misc.	0	0	0	0	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	2,200	0	0	2,200	0%	0	
7	354.2 Structures & Improvements	0	0	0	0	0%	0	
8	360.2 Collection Sewers - F	0	0	0	0	0%	0	
9	361.2 Collection Sewers - G	139,203	0	0	139,203	0%	0	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	11,531	0	0	11,531	0%	0	
12	364.2 Flow Measuring Devices	0	0	0	0	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	
17	354.3 Structures & Improvements	0	0	0	0	0%	0	
18	370.3 Receiving Wells	59,644	0	0	59,644	0%	0	
19	371.3 Pumping Equipment	0	0	0	0	0%	0	
20	389.3 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	4	0	0	4	0%	0	
23	354.4 Structures & Improvements	0	0	0	0	0%	0	
24	380.4 Treatment & Disposal	45,838	0	0	45,838	34%	15,585	
25	381.4 Plant Sewers	0	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	934	0	0	934	34%	318	
27	389.4 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	1,203	0	0	1,203	0%	0	
30	354.5 Structures & Improvements	5,973	0	0	5,973	0%	0	
31	390.5 Office Furniture & Equipment	3,065	0	0	3,065	0%	0	
32	390.51 Computer Equipment	4,735	0	0	4,735	0%	0	
33	391.5 Transportation Equipment	4,070	0	0	4,070	0%	0	
34	392.5 Stores Equipment	33	0	0	33	0%	0	
35	393.5 Tools, Shop, & Garage	1,542	0	0	1,542	0%	0	
36	394.5 Laboratory Equipment	342	0	0	342	0%	0	
37	395.5 Power Operated Equipment	2,011	0	0	2,011	0%	0	
38	396.5 Communication Equipment	634	0	0	634	0%	0	
39	397.5 Miscellaneous Equipment	215	0	0	215	0%	0	
40	398.5 Other Tangible Plant	168	0	0	168	0%	0	
41								
42	INTANGIBLE PLANT	149	0	0	149		0	
43	COLLECTION PLANT	152,934	0	0	152,934		0	
44	SYSTEM PUMPING PLANT	59,644	0	0	59,644		0	
45	TREATMENT AND DISPOSAL	46,775	0	0	46,775		15,902	
46	GENERAL PLANT	23,990	0	0	23,990		0	
47								
48	TOTAL PLANT IN SERVICE	283,492	0	0	283,492		15,902	
49	LAND & LAND RIGHTS	3,407	0	0	3,407		0	
50	TOTAL PIS LESS LAND	280,085	0	0	280,085		15,902	
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						5.61%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

		(1)	(2)	(3)	(4)	(5)
		AVERAGE 1991 - NON-USED & USEFUL				
Line No.	Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)	
WATER						
1	Plant in Service	15,902	0	15,902	A-6 (S)	
2	Land	0	0	0	A-6 (S)	
3	Accumulated Depreciation	(1,934)	0	(1,934)	A-10 (S)	
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)	
5	TOTAL SEWER NON-USED AND USEFUL	13,968	0	13,968		

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Lakeure Lakes

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-8 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 22916 ENDED 01/01/89	81,744
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 SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	1/1/89 BALANCE	81,744
17	1989 Additions	9,785
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	9,785
21	12/31/89 BALANCE	91,529
22	1990 Additions	9,201
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	9,201
26	12/31/90 BALANCE	100,730
27	1990 General Plant Reallocation Adjustments *	6,062
28	12/31/90 ADJUSTED BALANCE	106,792
29	1991 Additions	10,046
30	1991 Retirements	0
31	1991 Adjustments	469
32	1991 Net Additions	10,515
33	12/31/91 BALANCE	117,307

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Highlands / Leasure Lakes

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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 Ending		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	INTANGIBLE PLANT									
2	351.1 Organization	109	(0)	109	(109)	(109)	0	109	(109)	0
3	352.1 Franchises	0	4	4	0	0	4	2	0	2
4	389.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - F	14,898	0	14,898	0	0	14,898	14,898	0	14,898
9	361.2 Collection Sewers - G	51,474	3,093	54,568	0	0	54,568	53,021	0	53,021
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	655	303	958	0	0	958	807	0	807
12	364.2 Flow Measuring Devices	3,170	0	3,170	0	0	3,170	3,170	0	3,170
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	1,620	0	1,620	0	0	1,620	1,620	0	1,620
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	22,129	1,864	23,993	0	0	23,993	23,061	0	23,061
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipme	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	791	0	791	0	0	791	791	0	791
24	380.4 Treatment & Disposal	4,036	2,547	6,582	0	0	6,582	5,308	0	5,308
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	365	31	396	0	0	396	381	0	381
27	389.4 Other Plant & Misc. Equipme	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	780	149	929	0	0	929	855	0	855
31	390.5 Office Furniture & Equipment	981	204	1,185	0	0	1,185	1,083	0	1,083
32	390.51 Computer Equipment	503	789	1,292	0	578	1,870	898	289	1,186
33	391.5 Transportation Equipment	2,479	678	3,157	0	0	3,157	2,818	0	2,818
34	392.5 Stores Equipment	9	2	11	0	0	11	10	0	10
35	393.5 Tools, Shop, & Garage	704	96	800	0	0	800	752	0	752
36	394.5 Laboratory Equipment	148	23	170	0	0	170	159	0	159
37	395.5 Power Operated Equipment	1,606	168	1,774	0	0	1,774	1,690	0	1,690
38	396.5 Communication Equipment	235	63	298	0	0	298	267	0	267
39	397.5 Miscellaneous Equipment	34	14	48	0	0	48	41	0	41
40	398.5 Other Tangible Plant	67	17	84	0	0	84	75	0	75
41		0								
42	INTANGIBLE PLANT	109	4	113	(109)	(109)	4	111	(109)	2
43	COLLECTION PLANT	71,817	3,397	75,214	0	0	75,214	73,516	0	73,516
44	SYSTEM PUMPING PLANT	22,129	1,864	23,993	0	0	23,993	23,061	0	23,061
45	TREATMENT AND DISPOSAL	5,192	2,578	7,769	0	0	7,769	6,480	0	6,480
46	GENERAL PLANT	7,545	2,204	9,749	0	578	10,327	8,647	289	8,936
47										
48	TOTAL SEWER ACCUM. DEP.	106,792	10,046	116,838	(109)	469	117,307	111,815	180	111,995

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 and useful amounts by account.

FPSC
 Schedule: A-10 (S)
 Page 2 of 2
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
 Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL		
		Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0%	0	
3	352.1 Franchises	2	0	2	0%	0	
4	389.1 Other Plant & Misc.	0	0	0	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	0	0	0	0%	0	
8	360.2 Collection Sewers - F	14,898	0	14,898	0%	0	
9	361.2 Collection Sewers - G	53,021	0	53,021	0%	0	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	807	0	807	0%	0	
12	364.2 Flow Measuring Devices	3,170	0	3,170	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipment	1,620	0	1,620	0%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	0	0	0	0%	0	
18	370.3 Receiving Wells	23,061	0	23,061	0%	0	
19	371.3 Pumping Equipment	0	0	0	0%	0	
20	389.3 Other Plant & Misc. Equipment	0	0	0	0%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	791	0	791	0%	0	
24	380.4 Treatment & Disposal	5,309	0	5,309	34%	1,805	
25	381.4 Plant Sewers	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	381	0	381	34%	129	
27	389.4 Other Plant & Misc. Equipment	0	0	0	0%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	855	0	855	0%	0	
31	390.5 Office Furniture & Equipment	1,083	0	1,083	0%	0	
32	390.51 Computer Equipment	1,186	0	1,186	0%	0	
33	391.5 Transportation Equipment	2,818	0	2,818	0%	0	
34	392.5 Stores Equipment	10	0	10	0%	0	
35	393.5 Tools, Shop, & Garage	752	0	752	0%	0	
36	394.5 Laboratory Equipment	159	0	159	0%	0	
37	395.5 Power Operated Equipment	1,690	0	1,690	0%	0	
38	396.5 Communication Equipment	267	0	267	0%	0	
39	397.5 Miscellaneous Equipment	41	0	41	0%	0	
40	398.5 Other Tangible Plant	75	0	75	0%	0	
41							
42	INTANGIBLE PLANT	2	0	2		0	
43	COLLECTION PLANT	73,516	0	73,516		0	
44	SYSTEM PUMPING PLANT	23,061	0	23,061		0	
45	TREATMENT AND DISPOSAL	6,480	0	6,480		1,934	
46	GENERAL PLANT	8,936	0	8,936		0	
47							
48	TOTAL SEWER ACCUM. DEP.	111,995	0	111,995		1,934	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =					1.73%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 22816 ENDED 01/01/80		192,931
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 SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	1/1/89 BALANCE	192,931
17	1989 Additions	2,240
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,240
21	12/31/89 BALANCE	195,171
22	1990 Additions	1,440
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,440
26	12/31/90 BALANCE	196,611
27	1991 Additions	70
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	70
31	12/31/91 BALANCE	196,681

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

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	196,611	70	196,681	0	0	196,681	196,646	0	196,646	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6											
	TOTAL SEWER CIAC	196,611	70	196,681	0	0	196,681	196,646	0	196,646	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC
Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 22916 ENDED 01/01/89	64,669
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 SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-14 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	1/1/89 BALANCE	64,669
17	1989 Additions	7,464
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	7,464
21	12/31/89 BALANCE	72,133
22	1990 Additions	5,006
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,006
26	12/31/90 BALANCE	77,139
27	1991 Additions	4,902
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	4,902
31	12/31/91 BALANCE	82,041

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Highlands / Lakeure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
SEWER										
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	77,139	4,902	82,041	0	0	82,041	79,590	0	79,590
3	Contributed Lines	0	0	0	0	0	0	0	0	0
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER ACCUM. AMORT. CIAC	77,139	4,902	82,041	0	0	82,041	79,590	0	79,590

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Highlands / Leisure Lakes

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ **Final** ☒

Historic ☒ **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 (S)

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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Highlands / Leisure Lakes

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒Historic ☒ 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.

Schedule: A-16 (S)

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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			Supporting Schedules
		Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	
1	Operation and Maintenance Expenses	25,180	(770)	24,410	25,180	3,759	28,939	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	3,147	(98)	3,051	3,147	470	3,617	

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 ☒
Historic ☒ 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	364,678	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)	38,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,987
19	Accrued Unbilled Revenue	2,801,533	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	1,284,225	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)

FP&C

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

	(1)	(2)	(3)	(4)
	ACQUISITION 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/adjustments)	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				
		1991	Supporting Schedules	Recap Schedules
8	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	5.61%	A-6 (S)	-
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 - %	1.73%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Leisure Lakes - 2401

Highlands County (SSU)

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

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	30,414	224	30,638	11,082	41,720	36.17%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	30,414	224	30,638	11,082	41,720		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	25,180	3,759	28,939	0	28,939		B-6 (S)
6	Depreciation, net of CIAC Amort.	4,268	0	4,268	0	4,268		B-14 (S)
7	Amortization	0	0	0	0	0		B-16 (S)
8	Taxes Other Than Income	2,420	568	2,988	499	3,486		B-15, B-3 (S)
9	Provision For Income Taxes	(2,236)	(1,520)	(3,756)	3,982	227		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	29,631	2,807	32,438	4,481	36,919		
11	NET OPERATING INCOME:	783	(2,583)	(1,805)	6,601	4,801		
12	RATE BASE	42,603		41,491		41,491		A-2 (S)
13	RATE OF RETURN	1.84%		-4.34%		11.57%		D-1 (S)

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

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	30,414	224	30,638	6,037	36,675	19.70%		
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	30,414	224	30,638	6,037	36,675		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	25,180	(770)	24,410	0	24,410		B-6 (S)	
6	Depreciation, net of CIAC Amort.	4,268	0	4,268	0	4,268		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	2,420	568	2,988	272	3,259		B-15, B-3 (S)	
9	Provision For Income Taxes	(2,236)	197	(2,039)	2,170	130		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	29,531	(5)	29,526	2,441	32,067			
11	NET OPERATING INCOME:	783	229	1,012	3,596	4,608			
12	RATE BASE	42,603		40,925		40,925		A-2 (S)	
13	RATE OF RETURN	1.84%		2.47%		11.28%		D-1 (S)	

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

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	11.26% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	40,825	41,491	A-2 (S)	-
5	Required Income (L3 x L4)	4,608	4,801	-	-
6	Adjusted Income under Present Rates	1,012	(1,800)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	3,596	6,601	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	5,765	10,583	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	6,037	11,082	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	5,765	10,583	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	2,170	3,982	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L13)	272	489	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE (L11 - (L15 + L17))	3,596	6,601		B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Highlands / Leisure Lakes

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ 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 (S)
 Page 2 of 2
 Preparer: Chuck Lewis
 Recap Schedules: B-2 (S)

	(1)	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		
Line No.	Description	Interim	Final	Supporting Schedules
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	224	224	B-4 (S)
3				
4	2.			
5				
6				
7		224	224	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(770)	(770)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		1,004	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		214	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		382	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(30)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		886	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		2,073	B-6 (S)
22				
23		(770)	3,759	
24				
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30		0	0	
31				
32	D. AMORTIZATION:			
33	1.			B-18 (S)
34				
35	2.			
36				
37		0	0	
38				
39	E. TAXES OTHER THAN INCOME:			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	10	10	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC.	558	558	B-15 (S)
43				
44		568	568	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	197	(1,520)	B-17 (S)
48				
49	2.			
50				
51		197	(1,520)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	229	(2,583)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	0	0	
3	521.2 Flat Rate - Commercial	0	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	0	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	29,713	0	
9	522.2 Measured - Commercial	651	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	30,364	274	30,638
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	50	0	
17	SUBTOTAL OTHER SEWER SALES	50	(50)	0
18	TOTAL SEWER SALES	30,414	224	30,638
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	0	0	
24	TOTAL OTHER SEWER REVENUES	0	0	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	30,414	224	30,638
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	30,414	224	30,638

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8)			(5) 1991 DIRECT O&M (.1 - .6)			(8) 1991 ALLOCATED CUST ACCTS (.7)			(11) 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	701 Salaries & Wages - Employees	6,461	611	7,072	34	2	36	1,611	251	1,862	4,816	358	5,174
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	2,212	1,192	3,405	7	0	7	462	(129)	332	1,744	1,322	3,066
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,155	42	1,197	1,155	42	1,197	0	0	0	0	0	0
6	715 Purchased Power	2,646	8	2,654	2,563	0	2,563	0	7	7	83	1	84
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	558	20	578	558	20	578	0	0	0	0	0	0
9	720 Materials and Supplies	2,356	120	2,476	1,943	71	2,013	15	27	42	399	23	421
10	731 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
11	732 Contractual Services - Acct.	387	16	404	0	0	0	0	0	0	387	16	404
12	733 Contractual Services - Legal	157	10	167	0	0	0	0	0	0	157	10	167
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	6,026	225	6,250	5,837	212	6,049	0	0	0	188	13	201
15	741 Rental of Building/Real Prop.	75	37	112	0	0	0	0	0	0	75	37	112
16	742 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3
17	750 Transportation Expense	4	12	16	(0)	(0)	(0)	2	10	13	2	1	3
18	756 Insurance - Vehicle	228	39	267	0	0	0	0	0	0	228	39	267
19	757 Insurance - General Liability	266	29	295	0	0	0	0	0	0	266	29	295
20	758 Insurance - Workman's Comp.	5	222	227	0	1	1	0	58	58	5	163	168
21	759 Insurance - Other	156	6	162	0	0	0	0	0	0	156	6	162
22	760 Advertising Expense	18	1	18	0	0	0	0	0	0	16	1	18
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	1,004	1,004	0	0	0	0	0	0	0	1,004	1,004
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	417	27	444	0	0	0	417	27	444	0	0	0
26	775 Miscellaneous Expenses	2,048	137	2,185	0	0	0	3	10	13	2,045	127	2,173
27	TOTAL SEWER O&M EXPENSES	25,180	3,759	28,939	12,097	348	12,444	2,511	260	2,771	10,572	3,152	13,724
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	6,461	611	7,072	34	2	36	1,611	251	1,862	4,816	358	5,174
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	2,212	1,192	3,405	7	0	7	462	(129)	332	1,744	1,322	3,066
32	TOTAL SEWER LABOR COSTS	8,674	1,803	10,477	41	2	42	2,073	122	2,194	6,561	1,680	8,240

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

Company: SSU / Highlands / Leisure Lakes

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

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0271

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	701 Salaries & Wages - Employees	6,461	0	6,461	34	0	34	1,611	0	1,611	4,816	0	4,816	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	2,212	(982)	1,230	7	(0)	6	462	(155)	307	1,744	(827)	917	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	1,155	0	1,155	1,155	0	1,155	0	0	0	0	0	0	
6	715 Purchased Power	2,646	0	2,646	2,563	0	2,563	0	0	0	83	0	83	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	558	0	558	558	0	558	0	0	0	0	0	0	
9	720 Materials and Supplies	2,356	0	2,356	1,943	0	1,943	15	0	15	399	0	399	
10	761 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1	
11	732 Contractual Services - Acct.	387	0	387	0	0	0	0	0	0	387	0	387	
12	733 Contractual Services - Legal	157	0	157	0	0	0	0	0	0	157	0	157	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	6,026	0	6,026	5,837	0	5,837	0	0	0	188	0	188	
15	741 Rental of Building/Real Prop.	75	0	75	0	0	0	0	0	0	75	0	75	
16	742 Rental of Equipment	3	0	3	0	0	0	0	0	0	3	0	3	
17	750 Transportation Expense	4	0	4	(0)	0	(0)	2	0	2	2	0	2	
18	756 Insurance - Vehicle	228	0	228	0	0	0	0	0	0	228	0	228	
19	757 Insurance - General Liability	266	0	266	0	0	0	0	0	0	266	0	266	
20	758 Insurance - Workman's Comp.	5	212	217	0	1	1	0	54	54	5	157	162	
21	759 Insurance - Other	156	0	156	0	0	0	0	0	0	156	0	156	
22	760 Advertising Expense	16	0	16	0	0	0	0	0	0	16	0	16	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	417	0	417	0	0	0	417	0	417	0	0	0	
26	775 Miscellaneous Expenses	2,048	0	2,048	0	0	0	3	0	3	2,045	0	2,045	
27	TOTAL SEWER O&M EXPENSES	25,180	(770)	24,410	12,097	1	12,098	2,511	(101)	2,410	10,572	(670)	9,902	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	6,461	0	6,461	34	0	34	1,611	0	1,611	4,816	0	4,816	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	2,212	(982)	1,230	7	(0)	6	462	(155)	307	1,744	(827)	917	
32	TOTAL SEWER LABOR COSTS	8,674	(982)	7,692	41	(0)	41	2,073	(155)	1,918	6,561	(827)	5,733	

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6 (S)
Page 3 of 10
Prepared: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0272

	(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	701.1-8 Salaries & Wages - Employees	456	554	549	523	546	509	545	516	519	555	516	675	6,461	0	6,461	611	7,072
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	153	190	187	179	187	176	188	176	179	191	175	230	2,212	(982)	1,230	1,192	3,405
4	710.1-8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal Expense	255	0	0	0	0	0	300	600	0	0	0	0	1,155	0	1,155	42	1,197
6	715.1-8 Purchased Power	398	289	292	257	230	182	174	137	151	154	152	231	2,646	0	2,646	8	2,654
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	39	60	69	56	69	69	28	56	0	75	38	0	558	0	558	20	578
9	720.1-8 Materials and Supplies	332	1,259	34	34	35	34	82	403	35	36	32	42	2,356	0	2,356	120	2,476
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1
11	732.1-8 Contractual Services - Acct.	28	33	31	32	33	32	34	30	33	34	29	39	387	0	387	16	404
12	733.1-8 Contractual Services - Legal	11	13	13	13	13	13	14	12	13	14	12	16	157	0	157	10	167
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	526	529	728	528	528	528	529	527	16	1,041	527	19	6,026	0	6,026	225	6,250
15	741.1-8 Rental of Building/Real Prop.	5	6	6	6	6	6	7	6	6	7	6	8	75	0	75	37	112
16	742.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3
17	750.1-8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	12	16
18	756.1-8 Insurance - Vehicle	16	19	18	19	19	19	20	18	19	20	17	23	228	0	228	39	267
19	757.1-8 Insurance - General Liability	19	23	21	22	22	22	23	21	22	23	20	27	266	0	266	29	295
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	5	212	217	222	227
21	759.1-8 Insurance - Other	11	13	13	13	13	13	14	12	13	14	12	16	156	0	156	6	162
22	760.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	2	16	0	16	1	18
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,004	1,004
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	23	34	42	34	36	29	33	36	29	35	39	49	417	0	417	27	444
26	775.1-8 Miscellaneous Expenses	147	175	165	167	173	169	178	161	173	179	155	207	2,048	0	2,048	137	2,185
27	TOTAL SEWER O&M EXPENSES	2,423	3,200	2,169	1,883	1,914	1,803	2,169	2,714	1,212	2,379	1,731	1,585	25,180	(770)	24,410	3,759	28,939
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor
29																		
30	701.1-8 Salaries & Wages - Employees															6,461	611	7,072
31	703.1-8 Salaries & Wages - Officers, Etc.															0	0	0
32	704.1-8 Employee Pensions & Benefits															2,212	1,192	3,405
33	TOTAL SEWER LABOR COSTS															8,674	1,803	10,477

Total Direct Expenses (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0273

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	88	131	161	130	139	111	126	138	112	134	152	189	1,611	0	1,611	251	1,862
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits	25	38	46	37	40	32	36	40	32	38	44	54	462	(155)	307	(129)	332
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	7
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials and Supplies	1	1	2	1	1	1	1	1	1	1	1	2	15	0	15	27	42
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	10	13
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	54	54	58	58
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	23	34	42	34	36	29	33	36	29	35	39	49	417	0	417	27	444
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	10	13
27	SEWER CUST ACCTS EXPENSES	137	204	251	202	216	172	197	215	175	209	237	294	2,511	(101)	2,410	260	2,771
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor
29																		
30	701.7 Salaries & Wages - Employees															1,611	251	1,862
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0
32	704.7 Employee Pensions & Benefits															462	(129)	332
33	TOTAL SEWER CUST ACCTS LABOR COSTS															2,073	122	2,194

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.8 Salaries & Wages - Employees	346	411	388	393	407	398	419	378	406	421	364	486	4,816	0	4,816	358	5,174	
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.8 Employee Pensions & Benefits	125	149	140	142	147	144	152	137	147	152	132	176	1,744	(827)	917	1,322	3,066	
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.8 Purchased Power	6	7	7	7	7	7	7	6	7	7	6	8	83	0	83	1	84	
7	716.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.8 Materials and Supplies	29	34	32	32	34	33	35	31	34	35	30	40	399	0	399	23	421	
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	
11	732.8 Contractual Services - Acct.	28	33	31	32	33	32	34	30	33	34	29	39	387	0	387	16	404	
12	733.8 Contractual Services - Legal	11	13	13	13	13	13	14	12	13	14	12	16	157	0	157	10	167	
13	734.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.8 Contractual Services - Other	14	16	15	15	16	16	16	15	16	16	14	19	188	0	188	13	201	
15	741.8 Rental of Building/Real Prop.	5	6	6	6	6	6	7	6	6	7	6	8	75	0	75	37	112	
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3	
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	1	3	
18	756.8 Insurance - Vehicle	16	19	18	19	19	19	20	18	19	20	17	23	228	0	228	39	267	
19	757.8 Insurance - General Liability	19	23	21	22	22	22	23	21	22	23	20	27	266	0	266	29	295	
20	758.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	5	157	162	163	168	
21	759.8 Insurance - Other	11	13	13	13	13	13	14	12	13	14	12	16	156	0	156	6	162	
22	760.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	2	16	0	16	1	18	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,004	1,004	
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	775.8 Miscellaneous Expenses	147	174	165	167	173	169	178	161	173	179	154	207	2,045	0	2,045	127	2,173	
27	SEWER A&G EXPENSES	760	901	851	862	893	874	919	830	892	924	798	1,068	10,572	(670)	9,902	3,152	13,724	
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor	
29																			
30	701.8 Salaries & Wages - Employees															4,816	358	5,174	
31	703.8 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.8 Employee Pensions & Benefits															1,744	1,322	3,066	
33	TOTAL SEWER A&G LABOR COSTS															6,561	1,680	8,240	

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Highlands / Leisure Lakes

Docket No. 920199-WS

Test Year Ended: 12/31/91

Interim [X] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: B-6 (S)

Page 7 of 10

Preparer: Chuck Lewis

Recap Schedules: B-6 (S) 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	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	701 1-8 Salaries & Wages - Employees	6,461	0	6,461	6,461	0	0	117	187	(30)	6,735	337	0	611	7,072
2	703 1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 1-8 Employee Pensions & Benefits	2,212	(962)	1,230	2,212	(962)	0	31	24	0	1,286	47	2,073	1,192	3,405
4	710 1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 1-8 Sludge Removal	1,155	0	1,155	1,155	0	0	0	0	0	1,155	42	0	42	1,197
6	715 1-8 Purchased Power	2,646	0	2,646	2,646	0	0	1	7	0	2,654	0	0	8	2,654
7	716 1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 1-8 Chemicals	558	0	558	558	0	0	0	0	0	558	20	0	20	578
9	720 1-8 Materials and Supplies	2,356	0	2,356	2,356	0	0	5	28	0	2,390	87	0	120	2,476
10	731 1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
11	732 1-8 Contractual Services - Acct.	387	0	387	387	0	0	2	0	0	389	14	0	16	404
12	733 1-8 Contractual Services - Legal	157	0	157	157	0	0	4	0	0	161	6	0	10	167
13	734 1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 1-8 Contractual Services - Other	6,026	0	6,026	6,026	0	0	6	0	0	6,031	219	0	225	6,256
15	741 1-8 Rental of Building/Real Prop	75	0	75	75	0	0	0	33	0	108	4	0	37	112
16	742 1-8 Rental of Equipment	3	0	3	3	0	0	0	0	0	3	0	0	0	3
17	750 1-8 Transportation Expense	4	0	4	4	0	0	1	10	0	15	1	0	12	16
18	756 1-8 Insurance - Vehicle	228	0	228	228	0	0	6	23	0	258	9	0	39	267
19	757 1-8 Insurance - General Liability	266	0	266	266	0	0	6	14	0	286	10	0	25	295
20	758 1-8 Insurance - Workman's Comp.	5	212	217	5	212	0	0	2	0	219	6	0	222	227
21	759 1-8 Insurance - Other	156	0	156	156	0	0	1	0	0	156	6	0	6	162
22	760 1-8 Advertising Expense	16	0	16	16	0	0	1	0	0	17	1	0	1	18
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	1,004	0	0	0	1,004	0	0	1,004	1,004
24	767 1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 1-8 Bad Debt Expense	417	0	417	417	0	0	0	27	0	444	0	0	27	444
26	775 1-8 Miscellaneous Expenses	2,048	0	2,048	2,048	0	0	33	27	0	2,109	77	0	137	2,185
27	TOTAL SEWER O&M EXPENSES	25,188	(770)	24,410	25,188	(770)	1,004	214	382	(30)	25,988	886	2,073	3,759	28,938

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%. (AIC 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 108.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (7XX.1 - .6)

Company: SSU / Highlands / Leisure Lakes

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

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

FPSC
 Schedule: B-6 (S)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 4 of 10
 Supporting Schedules: Allocation Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	TOTAL ADJUSTED FINAL O&M
1	701.1-6 Salaries & Wages - Employees	34		34	34						34	2	2	36
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0	0	0
3	704.1-6 Employee Pensions & Benefits	7	(0)	6	7	(0)					6	0	0	7
4	710.1-6 Purchased Sewer	0		0	0						0	0	0	0
5	711.1-6 Sludge Removal	1,155		1,155	1,155						1,155	42	42	1,197
6	715.1-6 Purchased Power	2,563		2,563	2,563						2,563	0	0	2,563
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0	0	0
8	718.1-6 Chemicals	558		558	558						558	20	20	578
9	720.1-6 Materials and Supplies	1,943		1,943	1,943						1,943	71	71	2,013
10	731.1-6 Contractual Services - Engr.	0		0	0						0	0	0	0
11	732.1-6 Contractual Services - Acct.	0		0	0						0	0	0	0
12	733.1-6 Contractual Services - Legal	0		0	0						0	0	0	0
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0	0	0
14	735.1-6 Contractual Services - Other	5,837		5,837	5,837						5,837	212	212	6,049
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0	0	0
16	742.1-6 Rental of Equipment	0		0	0						0	0	0	0
17	750.1-6 Transportation Expense	(0)		(0)	(0)						(0)	(0)	(0)	(0)
18	756.1-6 Insurance - Vehicle	0		0	0						0	0	0	0
19	757.1-6 Insurance - General Liability	0		0	0						0	0	0	0
20	758.1-6 Insurance - Workman's Comp.	0	1	1	0	1					1	0	1	1
21	759.1-6 Insurance - Other	0		0	0						0	0	0	0
22	760.1-6 Advertising Expense	0		0	0						0	0	0	0
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0						0	0	0	0
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0						0	0	0	0
25	770.1-6 Bad Debt Expense	0		0	0						0	0	0	0
26	775.1-6 Miscellaneous Expenses	0		0	0						0	0	0	0
27	TOTAL SEWER DIRECT O&M EXPENSES	12,097	1	12,098	12,097	1	0	0	0	0	12,098	347	0	12,444

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 801/701 and 800/783 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates

0277

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Highlands / Leisure Lakes

Docket No - 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6(S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6(S) P. 5 of 10
Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	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	701.7 Salaries & Wages - Employees	1,611		1,611	1,611				178	(16)	1,773	89		251	1,682
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0	0	0	0		0	0
3	704.7 Employee Pensions & Benefits	462	(156)	307	462	(155)			14		321	12		(129)	332
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				7		7			7	7
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	15		15	15				25		41	1		27	42
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acad	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	2		2	2				10		12	0		10	13
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	756.7 Insurance - Workman's Comp.	0	54	54	0	54			1		58	2		58	59
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0				0		0	0		0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0	0		0	0
25	770.7 Bad Debt Expense	417		417	417				27		444			27	444
26	775.7 Miscellaneous Expenses	3		3	3				9		12	0		10	13
27	TOTAL SEWER CUST ACCT EXPENSES	2,511	(101)	2,410	2,511	(101)	0	0	272	(16)	2,666	105	0	260	2,771

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 656 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 O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

0278

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Highlands / Leisure Lakes

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

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

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

	(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	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	701.8 Salaries & Wages - Employees	4,816		4,816	4,816			117	9	(14)	4,928	246		358	5,174
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	1,744	(827)	917	1,744	(827)		31	10		950	35	2,073	1,322	3,068
4	710.8 Purchased Sewer	0		0	0			0	0		0			0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	83		83	83			1	0		84			1	84
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	399		399	399			5	3		407	15		23	421
10	731.8 Contractual Services - Engr	1		1	1			0	0		1	0		0	1
11	732.8 Contractual Services - Acct	387		387	387			2	0		389	14		18	404
12	733.8 Contractual Services - Legal	157		157	157			4	0		161	8		10	167
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	188		188	188			6	0		194	7		13	201
15	741.8 Rental of Building/Real Prop.	75		75	75			0	33		108	4		37	112
16	742.8 Rental of Equipment	3		3	3			0	0		3	0		0	3
17	750.8 Transportation Expense	2		2	2			1	0		3	0		1	3
18	756.8 Insurance - Vehicle	228		228	228			6	23		256	9		39	267
19	757.8 Insurance - General Liability	266		266	266			8	14		285	10		29	295
20	758.8 Insurance - Workman's Comp.	5	157	162	5	157		0	0		162	6		163	168
21	759.8 Insurance - Other	156		156	156			1	0		156	6		6	162
22	760.8 Advertising Expense	16		16	16			1	0		17	1		1	18
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		1,004	0	0		1,004			1,004	1,004
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	2,045		2,045	2,045			33	18		2,097	78		127	2,173
27	TOTAL SEWER A&G EXPENSES	10,572	(670)	9,902	10,572	(670)	1,994	214	110	(14)	11,218	436	2,073	3,152	13,724

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 656 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 603/700 - 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920198-WS
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

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

FPSC

Schedule: B-6 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		Prior Test Year Ended 12/31/89	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
								\$		%
1	701.1-8 Salaries & Wages - Employees	2,869		6,461	3,592	125.22%	3,342	3,120		93.39%
2	703.1-8 Salaries & Wages - Officers, Etc.	181		0	(181)	-100.00%	211	(211)		-100.00%
3	704.1-8 Employee Pensions & Benefits	1,106		1,230	124	11.24%	1,265	(58)		-4.50%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0		N.A.
5	711.1-8 Sludge Removal Expense	392		1,155	763	194.74%	457	899		153.04%
6	715.1-8 Purchased Power	4,111		2,846	(1,465)	-35.64%	4,788	(2,142)		-44.74%
7	718.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0		N.A.
8	718.1-8 Chemicals	283		558	275	97.00%	330	228		69.12%
9	720.1-8 Materials and Supplies	1,068		2,356	1,288	116.59%	1,267	1,089		85.99%
10	731.1-8 Contractual Services - Engr.	4		1	(3)	-80.30%	5	(4)		-80.00%
11	732.1-8 Contractual Services - Acct.	390		387	(3)	-0.70%	454	(67)		-14.75%
12	733.1-8 Contractual Services - Legal	55		157	102	186.31%	64	93		145.80%
13	734.1-8 Contractual Services - Mgmt. Fees	10		0	(10)	-100.00%	12	(12)		-100.00%
14	735.1-8 Contractual Services - Other	3,001		6,026	2,995	99.80%	3,531	2,495		70.67%
15	741.1-8 Rental of Building/Real Prop.	58		75	17	29.44%	68	8		11.12%
16	742.1-8 Rental of Equipment	25		3	(22)	-88.61%	29	(26)		-90.22%
17	750.1-8 Transportation Expense	111		4	(107)	-96.07%	129	(125)		-96.63%
18	756.1-8 Insurance - Vehicle	315		228	(87)	-27.50%	367	(139)		-37.75%
19	757.1-8 Insurance - General Liability	362		266	(96)	-26.57%	422	(156)		-36.96%
20	758.1-8 Insurance - Workman's Comp.	342		217	(125)	-36.52%	398	(181)		-45.50%
21	759.1-8 Insurance - Other	116		158	40	34.18%	135	21		15.18%
22	760.1-8 Advertising Expense	6		16	8	105.13%	8	7		78.11%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	6		0	(6)	-100.00%	7	(7)		-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	1		0	(1)	-100.00%	1	(1)		-100.00%
25	770.1-8 Bad Debt Expense	224		417	193	86.32%	261	156		59.96%
26	775.1-8 Miscellaneous Expenses	2,207		2,048	(159)	-7.18%	2,571	(522)		-20.32%
26	TOTAL SEWER O&M EXPENSES	17,295		24,410	7,115	41.14%	29,145	4,265		21.17%
27	SUBTOTAL (less accts. 766 & 767)	17,269		24,410	7,122	41.19%	29,137	4,273		17.50%
28	Average ERC's	215		228	13	6.05%				
29	Average Consumer Price Index - U	124.0		136.2	12	9.64%				
30				Compounded Multiplier =		16.49%				

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Highlands / Leisure Lake

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FP&C

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/89	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-6 Salaries & Wages - Employees		(9)	34	43	-478.11%	(10)	45	-424.61%
2	703.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits			6	6	N.A.	0	6	N.A.
4	710.1-6 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	392		1,155	763	194.74%	457	669	153.04%
6	715.1-6 Purchased Power	4,050		2,563	(1,487)	-36.71%	4,717	(2,154)	-45.67%
7	716.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	283		558	275	97.00%	330	228	89.12%
9	720.1-6 Materials and Supplies	1,072		1,943	871	81.20%	1,249	694	65.57%
10	731.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	2,756		5,837	3,079	111.66%	3,213	2,825	81.71%
15	741.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	2		0	(2)	-100.00%	2	(2)	-100.00%
17	750.1-6 Transportation Expense	45		(0)	(45)	-100.31%	52	(53)	-100.27%
18	756.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability			0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.			1	1	N.A.	0	1	N.A.
21	759.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	1		0	(1)	-100.00%	1	(1)	-100.00%
26	TOTAL SEWER O&M EXPENSES	6,594		12,066	3,504	40.77%	10,010	2,067	20.86%
27	SUBTOTAL (less accts. 766 & 767)	6,594		12,066	3,504	40.77%	10,010	2,067	17.25%
28	Average ERC's	215		228	13	6.05%			
29	Average Consumer Price Index - U	124.0		136.2	12	9.64%			
30						Compounded Multiplier =			16.48%

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) = ((30 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Highlands / Leisure Lakes

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

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

FPSC

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/89	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.7 Salaries & Wages - Employees	649	1,611	962	148.23%	756	855	113.12%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		307	307	N.A.	0	307	N.A.
4	710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power		0	0	N.A.	0	0	N.A.
7	718.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	1	15	14	1448.06%	1	14	1229.03%
10	731.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense		2	2	N.A.	0	2	N.A.
18	756.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.		54	54	N.A.	0	54	N.A.
21	759.7 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	224	417	193	86.32%	261	156	59.98%
26	775.7 Miscellaneous Expenses	10	3	(7)	-70.06%	12	(9)	-74.30%
26	TOTAL SEWER O&M EXPENSES	884	2,410	1,526	172.67%	1,000	1,361	134.09%
27	SUBTOTAL (less accts. 766 & 767)	884	2,410	1,526	172.67%	1,000	1,361	57.26%
28	Average ERC's	215	228	13	6.05%			
29	Average Consumer Price Index - U	124.0	136.2	12	9.64%			
30				Compounded Multiplier =	16.48%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1981
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920198-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-5 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-9 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/89	(2) Current Test Year Ended 12/31/91 (Interim)	(3) (\$)	(4) %	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)	(b)	Difference	Difference		(\$)	(%)
1	701.8 Salaries & Wages - Employees	2,229	4,816	2,587	116.08%	2,596	2,220	85.51%
2	703.8 Salaries & Wages - Officers, Etc.	181	0	(181)	-100.00%	211	(211)	-100.00%
3	704.8 Employee Pensions & Benefits	1,106	917	(189)	-17.09%	1,288	(371)	-28.82%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	61	83	22	35.78%	71	12	18.55%
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	15	399	384	2556.69%	17	381	2180.81%
10	731.8 Contractual Services - Engr.	4	1	(3)	-80.30%	5	(4)	-80.00%
11	732.8 Contractual Services - Acct.	380	387	(3)	-0.70%	454	(67)	-14.75%
12	733.8 Contractual Services - Legal	56	157	102	186.31%	64	93	145.00%
13	734.8 Contractual Services - Mgmt. Fees	10	0	(10)	-100.00%	12	(12)	-100.00%
14	735.8 Contractual Services - Other	273	188	(85)	-31.14%	318	(130)	-40.88%
15	741.8 Rental of Building/Real Prop.	58	75	17	29.44%	66	8	11.12%
16	742.8 Rental of Equipment	23	3	(20)	-87.62%	27	(24)	-88.37%
17	750.8 Transportation Expense	68	2	(66)	-96.96%	77	(78)	-97.39%
18	756.8 Insurance - Vehicle	315	228	(87)	-27.50%	367	(139)	-37.75%
19	757.8 Insurance - General Liability	362	268	(96)	-26.57%	422	(156)	-36.96%
20	758.8 Insurance - Workmen's Comp.	342	162	(180)	-52.69%	388	(237)	-58.38%
21	759.8 Insurance - Other	118	158	40	34.18%	135	21	15.19%
22	760.8 Advertising Expense	8	16	8	105.13%	9	7	76.11%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	6	0	(6)	-100.00%	7	(7)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	1	0	(1)	-100.00%	1	(1)	-100.00%
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	2,196	2,045	(151)	-6.85%	2,558	(512)	-20.03%
26	TOTAL SEWER O&M EXPENSES	7,817	9,902	2,085	26.57%	9,105	796	8.75%
27	SUBTOTAL (less accts. 766 & 767)	7,810	9,902	2,092	26.78%	9,097	805	8.13%
28	Average ERC's	215	228	13	6.05%			
29	Average Consumer Price Index - U	124.8	136.2	12	9.64%			
30					Compounded Multiplier = 16.48%			

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 = $(1 + \% \text{ Difference in ERC's}) / (1 + \% \text{ Difference in CPI-U}) - 1$ (Standard Operating Procedure No. 2010).

COMPARISON OF SEWER OPERATION AND MAINTENANCE EXPENSES - 1991

Explanation of O & M Deviation from Guideline

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-6 (S)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 1 of 5)

		(1)	(2)	(3)	(4)
		O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation	
1	701.1-8 Salaries & Wages - Employees	3,120	83.35%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(211)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	(58)	-4.50%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	699	153.04%		
6	715.1-8 Purchased Power	(2,142)	-44.74%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	228	89.12%		
9	720.1-8 Materials and Supplies	1,069	55.89%		
10	731.1-8 Contractual Services - Engr.	(4)	-83.09%		
11	732.1-8 Contractual Services - Acct.	(67)	-14.75%		
12	733.1-8 Contractual Services - Legal	93	145.80%		
13	734.1-8 Contractual Services - Mgmt. Fees	(12)	-100.00%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)	
14	735.1-8 Contractual Services - Other	2,495	70.67%		
15	741.1-8 Rental of Building/Real Prop.	8	11.12%		
16	742.1-8 Rental of Equipment	(26)	-90.22%		
17	750.1-8 Transportation Expense	(125)	-96.63%		
18	756.1-8 Insurance - Vehicle	(139)	-37.75%		
19	757.1-8 Insurance - General Liability	(156)	-38.96%		
20	758.1-8 Insurance - Workmen's Comp.	(181)	-45.50%		
21	759.1-8 Insurance - Other	21	15.19%		
22	760.1-8 Advertising Expense	7	76.11%		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(7)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	(1)	-100.00%		
25	770.1-8 Bad Debt Expense	156	59.96%		
26	775.1-8 Miscellaneous Expenses	(522)	-20.32%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		4,265	21.17%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Highlands / Lakeure Lakes

FPSC

Docket No.: 820199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Highlands / Leisure Lakes

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm	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.
2					
3					
4					
5	Sheehen, Rowison, & Messina	John Sheehen	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
6					
7					
8					
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
10					
11					
12					
13	Milan & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
14					
15					
16					
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
18					
19					
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
21					
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	☒ Commission Hearing				
40					
41	Amortization Period 4 Years				
42	Explanation if different from Section 367.0816, Florida Statutes				
43					
44	AMORTIZATION OF RATE CASE EXPENSE:				
45			Total	Allocation	
46			FPSC Filed	To System	
47		Prior Unamortized Rate Case Expense			
48		Current Rate Case Expense	\$1,772,200	\$4,016	
49					
50		Total Projected Rate Case Expense	1,772,200	4,016	
51					
52		Annual Amortization Over 4 Years	\$443,050	\$1,004	
53					
54					
55		Method of Allocation Between Systems:			
56		Average Number of Customers	101,044	229	
57		% of Total	100%	0.2266%	
58					
59		(A detailed allocation schedule is contained in Volume I of the MFR's)			

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

FPSC

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: 8-11 (S)
Page 1 of 1
Preparer: Chuck Lewis

24-Apr-92

ALLOCATION OF EXPENSES - 1991

Company: SSU / Highlands / Leisure Lakes

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim: ☐ Final ☒
 Historic ☒ 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 (S)
 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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules
1	For rate making purposes, the following are the items which are allocated in this filing:											
2	(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)											
3												
4												
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9	Allocated Items		Allocation Basis					Recap Schedules				
10												
11												
12	(A) Deferred Taxes		Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)					A-1 (W), A-2 (S)				
13												
14	(B) General Plant		Average No. of Customers (Total Company)					A-5 (W), A-6 (S)				
15												
16	(C) General Plant Accum. Dep.		Average No. of Customers (Total Company)					A-9 (W), A-10 (S)				
17												
18												
19												
20												
21												
22												
23												
24	B-SCHEDULES (INCOME STATEMENT):											
25												
26												
27	Allocated Items		Allocation Basis					Recap Schedules				
28												
29												
30	(A) Customer Accounts Expenses and Adjustments (O&M)		Average No. of Customers (Total Company)					B-5 (W), B-6 (S)				
31												
32	(B) A & G Expenses and Adjustments (O&M)		Average No. of Customers (Total Company)					B-5 (W), B-6 (S)				
33												
34	(C) Rate Case Expense Amortization (O&M)		Average No. of Customers (FPSC Filed Systems)					B-5 (W), B-6 (S)				
35												
36	(D) Parent Debt Adjustment & ITC (Income Taxes)		Average No. of Customers (Total Company)					B-16 (W), B-17 (S)				

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE		(5) 1991 DEPRECIATION EXPENSE		
			(4) Life	(4) Rate (%)	(5) Per Books	(6) Adjustment	(7) Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	149	40	2.50%	4	0	4
4	389.1 Other Plant & Misc.	0	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	2,200	0	N.A.	0	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0
8	360.2 Collection Sewers - F	0	30	3.33%	0	0	0
9	361.2 Collection Sewers - G	139,203	45	2.22%	3,093	0	3,093
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	383.2 Services to Customers	11,531	38	2.63%	303	0	303
12	384.2 Flow Measuring Devices	0	5	20.00%	0	0	0
13	385.2 Flow Measuring Installation	0	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	0	32	3.13%	0	0	0
18	370.3 Receiving Wells	59,644	32	3.13%	1,864	0	1,864
19	371.3 Pumping Equipment	0	18	5.56%	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	4	0	N.A.	0	0	0
23	354.4 Structures & Improvements	0	32	3.13%	0	0	0
24	380.4 Treatment & Disposal	45,838	18	5.56%	2,547	0	2,547
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	934	30	3.33%	31	0	31
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	1,203	0	N.A.	0	0	0
30	354.5 Structures & Improvements	5,973	40	2.50%	149	0	149
31	380.5 Office Furniture & Equipment	3,065	15	6.67%	204	0	204
32	390.51 Computer Equipment	4,735	6	16.67%	789	0	789
33	391.5 Transportation Equipment	4,070	6	16.67%	678	0	678
34	392.5 Stores Equipment	33	18	5.56%	2	0	2
35	393.5 Tools, Shop, & Garage	1,542	16	6.25%	96	0	96
36	394.5 Laboratory Equipment	342	15	6.67%	23	0	23
37	395.5 Power Operated Equipment	2,011	12	8.33%	168	0	168
38	396.5 Communication Equipment	634	10	10.00%	63	0	63
39	397.5 Miscellaneous Equipment	215	15	6.67%	14	0	14
40	398.5 Other Tangible Plant	168	10	10.00%	17	0	17
41							
42	INTANGIBLE PLANT	149		2.50%	4	0	4
43	COLLECTION PLANT	152,934		2.22%	3,397	0	3,397
44	SYSTEM PUMPING PLANT	59,644		3.13%	1,864	0	1,864
45	TREATMENT AND DISPOSAL	46,775		5.51%	2,578	0	2,578
46	GENERAL PLANT	23,990		9.19%	2,204	0	2,204
47							
48	TOTAL DEPRECIATION EXPENSE	283,482		3.54%	10,046	0	10,046
49	AMORTIZATION OF CIAC				(4,902)	0	(4,902)
50	NON-USED AND USEFUL				(876)	0	(876)
51	NET DEPRECIATION EXPENSE - SEWER				4,268	0	4,268

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

		(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense			Adjusted CIAC Amort.
				Per Books	Adjustment		
1	Plant Capacity Fees	0	5.51%	0	0		0
2	Line/Main Extension Fees	196,646	2.49%	4,902	0		4,902
3	Contributed Lines	0	2.49%	0	0		0
4	Cont. Prty. Other Than Lines	0	3.05%	0	0		0
5	Service Installation Fees	0	2.63%	0	0		0
6	TOTAL SEWER CIAC AMORT. EXPENSE	196,646		4,902	0		4,902

NOTES:

1. Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

Line No.	SEWER CIAC Classifications and Associated Plant Accounts	(1)	(2)	(3)	(4)
		1991 COMPOSITE CIAC AMORT. RATE			
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)	
1	PLANT CAPACITY FEES:				
2	364.2 Flow Measuring Devices	0	0	N.A.	
3	365.2 Flow Measuring Installation	0	0	N.A.	
4	354.4 Structures & Improvements	0	0	N.A.	
5	380.4 Treatment & Disposal	45,838	2,547	5.56%	
6	381.4 Plant Sewers	0	0	N.A.	
7	382.4 Outfall Sewer Lines	934	31	3.33%	
8	389.4 Other Plant & Misc. Equipment	0	0	N.A.	
9	COMPOSITE RATE	46,772	2,578	5.51%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	0	0	N.A.	
12	360.2 Collection Sewers - F	0	0	N.A.	
13	361.2 Collection Sewers - G	139,203	3,093	2.22%	
14	362.2 Special Collection	0	0	N.A.	
15	389.2 Other Plant & Misc. Equipment	0	0	N.A.	
16	354.3 Structures & Improvements	0	0	N.A.	
17	370.3 Receiving Wells	59,644	1,864	3.13%	
18	371.3 Pumping Equipment	0	0	N.A.	
19	389.3 Other Plant & Misc. Equipment	0	0	N.A.	
20	COMPOSITE RATE	198,847	4,957	2.49%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	11,531	303	2.63%	
23	COMPOSITE RATE	11,531	303	2.63%	
24	OTHERS (Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	46,772	2,578	5.51%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	198,847	4,957	2.49%	
27	Service Installation Fees (Line 23)	11,531	303	2.63%	
28	COMPOSITE RATE	257,149	7,838	3.05%	

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-14 (S) (page 3 of 6)

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

Company: SSU / Highlands / Leisure Lakes
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE	Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	1991 NON-USED & USEFUL DEPRECIATION EXPENSE	% Amount
1	INTANGIBLE PLANT						
2	351.1 Organization		(0)	0	(0)	0.00%	0
3	352.1 Franchises		4	0	4	0.00%	0
4	389.1 Other Plant & Misc.		0	0	0	0.00%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights		0	0	0	0.00%	0
7	354.2 Structures & Improvements		0	0	0	0.00%	0
8	360.2 Collection Sewers - F		0	0	0	0.00%	0
9	361.2 Collection Sewers - G		3,093	0	3,093	0.00%	0
10	362.2 Special Collecting		0	0	0	0.00%	0
11	363.2 Services to Customers		303	0	303	0.00%	0
12	364.2 Flow Measuring Devices		0	0	0	0.00%	0
13	365.2 Flow Measuring Installation		0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment		0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights		0	0	0	0.00%	0
17	354.3 Structures & Improvements		0	0	0	0.00%	0
18	370.3 Receiving Wells		1,864	0	1,864	0.00%	0
19	371.3 Pumping Equipment		0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equipment		0	0	0	0.00%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights		0	0	0	0.00%	0
23	354.4 Structures & Improvements		0	0	0	0.00%	0
24	380.4 Treatment & Disposal		2,547	0	2,547	34.00%	866
25	381.4 Plant Sewers		0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines		31	0	31	34.00%	11
27	389.4 Other Plant & Misc. Equipment		0	0	0	0.00%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights		0	0	0	0.00%	0
30	354.5 Structures & Improvements		149	0	149	0.00%	0
31	390.5 Office Furniture & Equipment		204	0	204	0.00%	0
32	390.51 Computer Equipment		789	0	789	0.00%	0
33	391.5 Transportation Equipment		678	0	678	0.00%	0
34	392.5 Stores Equipment		2	0	2	0.00%	0
35	393.5 Tools, Shop, & Garage		96	0	96	0.00%	0
36	394.5 Laboratory Equipment		23	0	23	0.00%	0
37	395.5 Power Operated Equipment		168	0	168	0.00%	0
38	396.5 Communication Equipment		63	0	63	0.00%	0
39	397.5 Miscellaneous Equipment		14	0	14	0.00%	0
40	398.5 Other Tangible Plant		17	0	17	0.00%	0
41							
42	INTANGIBLE PLANT		4	0	4		0
43	COLLECTION PLANT		3,397	0	3,397		0
44	SYSTEM PUMPING PLANT		1,864	0	1,864		0
45	TREATMENT AND DISPOSAL		2,578	0	2,578		876
46	GENERAL PLANT		2,204	0	2,204		0
47							
48	TOTAL		10,046	0	10,046		876
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					8.72%	

Present Income - Interim / Final

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

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

NOTES:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Highlands / Leisure Lakes
Docket No.: 930196-W5
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected []

FPSC
Schedule: B-17 (S)
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)			(5) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(3) Per Books	(4) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Per Books	(6) Utility Test Year Adjustments	(6) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	30,414	224	30,638	30,414	224	30,638	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	25,180	(770)	24,410	25,180	3,759	28,939	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	4,268	0	4,268	4,268	0	4,268	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	2,420	568	2,988	2,420	568	2,988	B-15 (S)	-
8	Pre Tax Operating Expenses	31,867	(202)	31,665	31,867	4,327	36,194	-	-
9	TOTAL PRE-TAX INCOME	(1,453)	426	(1,027)	(1,453)	(4,103)	(5,556)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(1,453)	426	(1,027)	(1,453)	(4,103)	(5,556)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	42,603	(1,679)	40,925	42,603	(1,112)	41,491	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	2,471	(97)	2,374	2,471	(65)	2,406	-	-
17	Total Taxable Income	(3,924)	524	(3,401)	(3,924)	(4,038)	(7,962)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(1,477)	197	(1,280)	(1,477)	(1,520)	(2,996)	-	-
20	Less:								
21	Parent Debt Adjustment	634	0	634	634	0	634	C-9 (S)	-
22	Investment Tax Credit	126	0	126	126	0	126	C-8 (S)	-
23	TOTAL INCOME TAXES	(2,236)	197	(2,039)	(2,236)	(1,520)	(3,756)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Highlands / Leisure Lakes

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final: ☒
Historic: ☒ Projected: ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

	(1)	(2)	(3)	(4)	(5)	(6)
1991 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE						
Line No.	Description	Per Books	Adjustment	Adjusted Aqu. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Total Amortization Expense	0	0	0	Above	
2	Composite Non-Used & Useful Net Dep. (%)	8.72%	0.00%	8.72%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Marco Shores Utilities - 26002

Collier County (DUI-SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: DULSSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	789,709	0	789,709	A-6 (S)
2	Utility Land & Land Rights	620,112	(415,528)	204,585	A-6 (S)
3	Non-Used & Useful	(85,752)	0	(85,752)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(235,804)	(246)	(236,050)	A-10 (S)
6	CIAC	(386,208)	0	(386,208)	A-12 (S)
7	Accumulated Amortization of CIAC	47,928	0	47,928	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(689)	0	(689)	C-7 (S)
12	Working Capital Allowance	5,770	452	6,222	A-17 (S)
13	TOTAL SEWER RATE BASE	755,065	(415,321)	339,744	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: DULSSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	789,709	0	789,709	A-6 (S)
2	Utility Land & Land Rights	620,112	(415,528)	204,585	A-6 (S)
3	Non-Used & Useful	(85,752)	0	(85,752)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(235,804)	(246)	(236,050)	A-10 (S)
6	CIAC	(386,208)	0	(386,208)	A-12 (S)
7	Accumulated Amortization of CIAC	47,928	0	47,928	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(689)	0	(689)	C-7 (S)
12	Working Capital Allowance	5,770	(217)	5,552	A-17 (S)
13	TOTAL SEWER RATE BASE	755,065	(415,990)	339,074	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: DUISU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			Supporting Schedules	
		Beginning	Ending	Average		
1	A. UTILITY PLANT IN SERVICE (Interim / Final):					
2	1. To zero out Organizational Costs balance.	0	0	0	A-6 (S)	
3						
4	2.					
5						
6						
7		0	0	0		
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):					
9	1. To adjust for Deltona land appraisal.	(831,055)	0	(415,528)	A-6 (S)	
10						
11	2.					
12						
13		(831,055)	0	(415,528)		
14						
15	C. NON-USED AND USEFUL (Interim / Final):					
16	1.				A-7 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):					
23	1.				A-2 (S)	
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.	52	52	52	A-10 (S)	
31						
32	2. An adjustment was made on the company's books in 1991 to record additional	0	(595)	(298)		
33	depreciation relating to computer software (General Plant Acct. 390.51 - 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		52	(543)	(246)		
38						
39						
40						
41	F. CIAC (Interim / Final):					
42	1.				A-12 (S)	
43						
44	2.					
45						
46		0	0	0		
47						
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

(1)		(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			
Line No.	Description	Beginning	Ending	Average	Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (S)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (S)
24					
25	2.				
26					
27		0	0	0	
28					
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (S)
31					
32	2.				
33					
34		0	0	0	
35					
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(217)	(217)	(217)	A-17 (S)
38					
39	2.				
40					
41		(217)	(217)	(217)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	452	452	452	A-17 (S)
45					
46	2.				
47					
48		452	452	452	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(831,220)	(761)	(415,990)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(830,551)	(91)	(415,321)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 0 ENDED 12/31/82	594,124
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	594,124
28	1983 Additions	4,839
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	4,839
32	12/31/83 BALANCE	598,963
33	1984 Additions	2,186
34	1984 Retirements	0
35	1984 Adjustments	(84)
36	1984 Net Additions	2,102
37	12/31/84 BALANCE	601,065
38	1985 Additions	84
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	84
42	12/31/85 BALANCE	601,149

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/85 BALANCE	601,149
2	1986 Additions	875
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	875
6	12/31/86 BALANCE	602,024
7	1987 Additions	36,070
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	36,070
11	12/31/87 BALANCE	638,094
12	1988 Additions	402
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	402
16	12/31/88 BALANCE	638,496
17	1989 Additions	1,091,862
18	1989 Retirements	0
19	1989 Adjustments (Common Plant Allo. & Building Cost Allo.)	5,768
20	1989 Net Additions	1,097,630
21	12/31/89 BALANCE	1,736,126
22	1990 Additions (A/C 101)	72,235
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	72,235
27	12/31/90 BALANCE	1,808,361
28	1990 General Plant Reallocation Adjustments *	15,189
29	12/31/90 ADJUSTED BALANCE	1,823,550
30	1991 Additions (A/C 101)	(827,458)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(827,458)
35	12/31/91 BALANCE	996,092

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: DUISU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (12+5)/2	Utility Adjustments (18+7)/2	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	(0)	0	0	(0)	0	0	(0)	(0)	0	(0)
3	352.1 Franchises	2	28	0	30	0	0	30	16	0	16
4	389.1 Other Plant & Misc.	176	0	0	176	0	0	176	176	0	176
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - F	216,035	0	0	216,035	0	0	216,035	216,035	0	216,035
9	361.2 Collection Sewers - G	23,266	0	0	23,266	0	0	23,266	23,266	0	23,266
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,415	0	0	5,415	0	0	5,415	5,415	0	5,415
12	364.2 Flow Measuring Devices	13,475	0	0	13,475	0	0	13,475	13,475	0	13,475
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	39,000	0	0	39,000	0	0	39,000	39,000	0	39,000
19	371.3 Pumping Equipment	38,178	0	0	38,178	0	0	38,178	38,178	0	38,178
20	389.3 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	1,034,400	(831,055)	0	203,345	(831,055)	0	203,345	618,873	(415,528)	203,345
23	354.4 Structures & Improvements	238,246	0	0	238,246	0	0	238,246	238,246	0	238,246
24	360.4 Treatment & Disposal	120,148	1,676	0	121,825	0	0	121,825	120,987	0	120,987
25	381.4 Plant Sewers	68,706	0	0	68,706	0	0	68,706	68,706	0	68,706
26	382.4 Outfall Sewer Lines	2,726	0	0	2,726	0	0	2,726	2,726	0	2,726
27	389.4 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT										
29	353.5 Land & Land Rights	1,261	(42)	0	1,219	0	0	1,219	1,240	0	1,240
30	354.5 Structures & Improvements	6,080	150	0	6,231	0	0	6,231	6,156	0	6,156
31	390.5 Office Furniture & Equipme	3,133	51	0	3,184	0	0	3,184	3,158	0	3,158
32	390.51 Computer Equipment	4,130	1,499	0	5,629	0	0	5,629	4,879	0	4,879
33	391.5 Transportation Equipment	4,039	312	0	4,350	0	0	4,350	4,194	0	4,194
34	392.5 Stores Equipment	30	8	0	38	0	0	38	34	0	34
35	393.5 Tools, Shop, & Garage	1,604	(30)	0	1,575	0	0	1,575	1,589	0	1,589
36	394.5 Laboratory Equipment	340	24	0	364	0	0	364	352	0	352
37	395.5 Power Operated Equipment	2,165	(186)	0	1,979	0	0	1,979	2,072	0	2,072
38	396.5 Communication Equipment	629	50	0	679	0	0	679	654	0	654
39	397.5 Miscellaneous Equipment	196	50	0	247	0	0	247	222	0	222
40	398.5 Other Tangible Plant	169	9	0	177	0	0	177	173	0	173
41											
42	INTANGIBLE PLANT	176	28	0	205	0	0	205	191	0	191
43	COLLECTION PLANT	258,191	0	0	258,191	0	0	258,191	258,191	0	258,191
44	SYSTEM PUMPING PLANT	77,178	0	0	77,178	0	0	77,178	77,178	0	77,178
45	TREATMENT AND DISPOSAL	1,464,226	(829,379)	0	634,848	(831,055)	0	634,848	1,049,537	(415,528)	634,010
46	GENERAL PLANT	23,777	1,893	0	25,670	0	0	25,670	24,724	0	24,724
47											
48	TOTAL PLANT IN SERVICE	1,823,550	(827,458)	0	996,092	(831,055)	0	996,092	1,409,821	(415,528)	994,293
49	LAND & LAND RIGHTS	1,035,661	(831,097)	0	204,564	(831,055)	0	204,564	620,112	(415,528)	204,585
50	TOTAL PLS LESS LAND	787,889	3,639	0	791,528	0	0	791,528	789,709	0	789,709

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 388.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 351.0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 2 of 2
Prepared: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

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 Contr. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount	
1	INTANGIBLE PLANT							
2	351.1 Organization	(0)	0	0	(0)	0%	0	
3	352.1 Franchises	16	0	0	16	0%	0	
4	389.1 Other Plant & Misc.	176	0	0	176	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	0	0%	0	
7	354.2 Structures & Improvements	0	0	0	0	0%	0	
8	360.2 Collection Sewers - F	216,035	155,411	0	60,624	0%	0	
9	361.2 Collection Sewers - G	23,266	16,737	0	6,529	0%	0	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	5,415	0	0	5,415	0%	0	
12	364.2 Flow Measuring Devices	13,475	0	0	13,475	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	
17	354.3 Structures & Improvements	0	0	0	0	0%	0	
18	370.3 Receiving Wells	38,000	28,056	0	10,944	0%	0	
19	371.3 Pumping Equipment	38,178	27,464	0	10,714	0%	0	
20	389.3 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	203,345	0	0	203,345	0%	0	
23	354.4 Structures & Improvements	238,246	0	0	238,246	32%	76,239	
24	360.4 Treatment & Disposal	120,987	0	0	120,987	32%	38,716	
25	361.4 Plant Sewers	68,706	0	0	68,706	32%	21,966	
26	362.4 Outfall Sewer Lines	2,726	0	0	2,726	32%	872	
27	389.4 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	1,240	0	0	1,240	0%	0	
30	354.5 Structures & Improvements	6,156	0	0	6,156	0%	0	
31	390.5 Office Furniture & Equipment	3,158	0	0	3,158	0%	0	
32	390.51 Computer Equipment	4,879	0	0	4,879	0%	0	
33	391.5 Transportation Equipment	4,194	0	0	4,194	0%	0	
34	392.5 Stores Equipment	34	0	0	34	0%	0	
35	393.5 Tools, Shop, & Garage	1,589	0	0	1,589	0%	0	
36	394.5 Laboratory Equipment	352	0	0	352	0%	0	
37	395.5 Power Operated Equipment	2,072	0	0	2,072	0%	0	
38	396.5 Communication Equipment	654	0	0	654	0%	0	
39	397.5 Miscellaneous Equipment	222	0	0	222	0%	0	
40	398.5 Other Tangible Plant	173	0	0	173	0%	0	
41								
42	INTANGIBLE PLANT	191	0	0	191		0	
43	COLLECTION PLANT	258,191	172,148	0	86,043		0	
44	SYSTEM PUMPING PLANT	77,178	55,520	0	21,658		0	
45	TREATMENT AND DISPOSAL	634,010	0	0	634,010		137,813	
46	GENERAL PLANT	24,724	0	0	24,724		0	
47								
48	TOTAL PLANT IN SERVICE	994,293	227,668	0	766,625		137,813	
49	LAND & LAND RIGHTS	204,585	0	0	204,585		0	
50	TOTAL PIS LESS LAND	789,709	227,668	0	562,041		137,813	
Composite Non-Used & Useful PIS % (L48.C7 / L48.C5) =						17.98%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S)

(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	137,813	0	137,813	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(52,060)	0	(52,060)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	85,752	0	85,752	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUISU / Collier / Marco Shores Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ Projected ☐

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

FPSC

Schedule: A-8 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S)

A-8 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 0 ENDED 12/31/82	3,359
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	3,359
28	1983 Additions	34,127
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	34,127
32	12/31/83 BALANCE	37,486
33	1984 Additions	33,037
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	33,037
37	12/31/84 BALANCE	70,523
38	1985 Additions	18,186
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	18,186
42	12/31/85 BALANCE	88,709

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUISU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	88,709
2	1986 Additions	16,898
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	16,898
6	12/31/86 BALANCE	105,707
7	1987 Additions	12,214
8	1987 Retirements	0
9	1987 Adjustments	33,573
10	1987 Net Additions	45,787
11	12/31/87 BALANCE	151,494
12	1988 Additions	22,304
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	22,304
16	12/31/88 BALANCE	173,798
17	1989 Additions	22,502
18	1989 Retirements	10,924
19	1989 Adjustments	0
20	1989 Net Additions	11,578
21	12/31/89 BALANCE	185,376
22	1990 Additions	27,793
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	27,793
26	12/31/90 BALANCE	213,169
27	1990 General Plant Reallocation Adjustments *	6,436
28	12/31/90 ADJUSTED BALANCE	219,605
29	1991 Additions	32,398
30	1991 Retirements	0
31	1991 Adjustments	543
32	1991 Net Additions	32,941
33	12/31/91 BALANCE	252,546

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-W6

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.			
		Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
1	INTANGIBLE PLANT										
2	351.1 Organization	52	(0)	52	(52)	(52)	0	52	(52)	0	
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	
4	359.1 Other Plant & Misc.	6	10	16	0	0	16	11	0	11	
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	
8	360.2 Collection Sewers - F	35,286	7,201	42,487	0	0	42,487	38,886	0	38,886	
9	361.2 Collection Sewers - G	233	517	750	0	0	750	491	0	491	
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	
11	363.2 Services to Customers	54	143	197	0	0	197	125	0	125	
12	364.2 Flow Measuring Devices	2,021	2,695	4,716	0	0	4,716	3,369	0	3,369	
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	
14	369.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	
18	370.3 Receiving Wells	650	1,219	1,869	0	0	1,869	1,259	0	1,259	
19	371.3 Pumping Equipment	18,950	2,121	21,071	0	0	21,071	20,010	0	20,010	
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	
23	354.4 Structures & Improvements	64,578	7,445	72,023	0	0	72,023	68,300	0	68,300	
24	380.4 Treatment & Disposal	77,747	6,721	84,468	0	0	84,468	81,107	0	81,107	
25	381.4 Plant Sewers	12,101	1,963	14,064	0	0	14,064	13,083	0	13,083	
26	382.4 Outfall Sewer Lines	153	91	244	0	0	244	198	0	198	
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	
28	GENERAL PLANT										
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	
30	354.5 Structures & Improvements	804	154	958	0	0	958	881	0	881	
31	390.5 Office Furniture & Equipment	1,011	211	1,221	0	0	1,221	1,116	0	1,116	
32	390.51 Computer Equipment	518	813	1,332	0	595	1,927	925	298	1,223	
33	391.5 Transportation Equipment	2,555	699	3,254	0	0	3,254	2,904	0	2,904	
34	392.5 Stores Equipment	9	2	11	0	0	11	10	0	10	
35	393.5 Tools, Shop, & Garage	725	99	825	0	0	825	775	0	775	
36	394.5 Laboratory Equipment	152	23	176	0	0	176	164	0	164	
37	395.5 Power Operated Equipment	1,855	173	1,828	0	0	1,828	1,742	0	1,742	
38	396.5 Communication Equipment	242	65	307	0	0	307	275	0	275	
39	397.5 Miscellaneous Equipment	35	15	49	0	0	49	42	0	42	
40	398.5 Other Tangible Plant	69	17	86	0	0	86	77	0	77	
41		0									
42	INTANGIBLE PLANT	58	10	69	(52)	(52)	17	63	(52)	11	
43	COLLECTION PLANT	37,594	10,556	48,149	0	0	48,149	42,872	0	42,872	
44	SYSTEM PUMPING PLANT	19,600	3,340	22,939	0	0	22,939	21,269	0	21,269	
45	TREATMENT AND DISPOSAL	154,678	16,221	170,799	0	0	170,799	162,686	0	162,686	
46	GENERAL PLANT	7,775	2,272	10,047	0	595	10,642	8,911	298	9,209	
47											
48	TOTAL SEWER ACCUM. DEP.	219,605	32,398	252,003	(52)	543	252,546	235,804	246	236,050	

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: DUISU / Collier / Marco Shores Utilities

FPSC

Schedule: A-10 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S), A-20 (S)

Supporting Schedules: A-14 (S)

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 and useful amounts by account.

Line No.	Account No. and Name	(2) AVERAGE 1991 INVESTED ACCUM. DEP.	(3) Remove CIAC Accum. Amort. Cont. Prop.	(4) Adjusted Accum. Dep.	(5) 1991 NON-USED & USEFUL	(6) Average Amount
		Adjusted Utility Balance			Percentage	
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	0%	0
3	352.1 Franchises	0	0	0	0%	0
4	389.1 Other Plant & Misc.	11	0	11	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	0	0	0	0%	0
8	360.2 Collection Sewers - F	38,886	25,664	13,222	0%	0
9	361.2 Collection Sewers - G	491	2,764	(2,273)	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	125	0	125	0%	0
12	364.2 Flow Measuring Devices	3,369	0	3,369	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	0	0	0	0%	0
18	370.3 Receiving Wells	1,259	4,633	(3,374)	0%	0
19	371.3 Pumping Equipment	20,010	4,535	15,475	0%	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	68,300	0	68,300	32%	21,856
24	380.4 Treatment & Disposal	81,107	0	81,107	32%	25,954
25	381.4 Plant Sewers	13,083	0	13,083	32%	4,186
26	382.4 Outfall Sewer Lines	198	0	198	32%	63
27	389.4 Other Plant & Misc. Equipment	0	0	0	0%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	881	0	881	0%	0
31	390.5 Office Furniture & Equipment	1,116	0	1,116	0%	0
32	390.51 Computer Equipment	1,223	0	1,223	0%	0
33	391.5 Transportation Equipment	2,904	0	2,904	0%	0
34	392.5 Stores Equipment	10	0	10	0%	0
35	393.5 Tools, Shop, & Garage	775	0	775	0%	0
36	394.5 Laboratory Equipment	164	0	164	0%	0
37	395.5 Power Operated Equipment	1,742	0	1,742	0%	0
38	396.5 Communication Equipment	275	0	275	0%	0
39	397.5 Miscellaneous Equipment	42	0	42	0%	0
40	398.5 Other Tangible Plant	77	0	77	0%	0
41						
42	INTANGIBLE PLANT	11	0	11		0
43	COLLECTION PLANT	42,872	28,428	14,443		0
44	SYSTEM PUMPING PLANT	21,269	9,169	12,101		0
45	TREATMENT AND DISPOSAL	162,688	0	162,688		52,060
46	GENERAL PLANT	9,209	0	9,209		0
47						
48	TOTAL SEWER ACCUM. DEP.	236,050	37,597	198,453		52,060
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				26.23%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DULSSU / Collier / Marco Shores Utilities

FPSC

Docket No.: S20199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-12 (S)

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 0 ENDED 12/31/82		216,035
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		216,035
28	1983 Additions		0
29	1983 Retirements		0
30	1983 Adjustments		0
31	1983 Net Additions		0
32	12/31/83 BALANCE		216,035
33	1984 Additions		0
34	1984 Retirements		0
35	1984 Adjustments		0
36	1984 Net Additions		0
37	12/31/84 BALANCE		216,035
38	1985 Additions		0
39	1985 Retirements		0
40	1985 Adjustments		0
41	1985 Net Additions		0
42	12/31/85 BALANCE		216,035

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	216,035
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	216,035
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	216,035
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	216,035
17	1989 Additions	26,775
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	26,775
21	12/31/89 BALANCE	242,810
22	1990 Additions	143,398
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	143,398
26	12/31/90 BALANCE	386,208
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	386,208

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUISU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 0 ENDED 12/31/82	1,200
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	1,200
28	1983 Additions	14,401
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	14,401
32	12/31/83 BALANCE	15,601
33	1984 Additions	(12,599)
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	(12,599)
37	12/31/84 BALANCE	3,002
38	1985 Additions	31,320
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	31,320
42	12/31/85 BALANCE	34,322

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUISU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	34,322
2	1986 Additions	4,321
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,321
6	12/31/86 BALANCE	38,643
7	1987 Additions	4,320
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	4,320
11	12/31/87 BALANCE	42,963
12	1988 Additions	4,321
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,321
16	12/31/88 BALANCE	47,284
17	1989 Additions	4,564
18	1989 Retirements	0
19	1989 Adjustments	(20,639)
20	1989 Net Additions	(16,075)
21	12/31/89 BALANCE	31,209
22	1990 Additions	9,572
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	9,572
26	12/31/90 BALANCE	40,781
27	1991 Additions	14,294
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	14,294
31	12/31/91 BALANCE	55,075

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	5,725	4,007	9,732	0	0	9,732	7,728	0	7,728	
2	Line/Main Extension Fees	601	471	1,071	0	0	1,071	836	0	836	
3	Contributed Lines	33,619	7,955	41,574	0	0	41,574	37,597	0	37,597	
4	Cont. Prty. Other than Lines	726	1,573	2,299	0	0	2,299	1,513	0	1,513	
5	Service Installation Fees	110	289	398	0	0	398	254	0	254	
6	TOTAL SEWER ACCUM. AMORT. CIAC	40,781	14,294	55,075	0	0	55,075	47,928	0	47,928	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: DUISSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules:
A-16 (S) pg. 2 of 2
Recap Schedule: A-2 (S)

(1)		(2)
		SEWER ADV. FOR CONSTR. YEAR-END BALANCES
Line No.	Description	
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 SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: DUISSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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	46,157	(1,739)	44,418	46,157	3,615	49,772	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	5,770	(217)	5,552	5,770	452	6,222	

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 ☒
Historic ☒ 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

(1)		(2)	(3)
Line No.	ASSETS	Test Year Ended 12/31/91	Test Year Ended 12/31/90
1	Utility Plant In Service	208,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	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)

FPSC

Docket No: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

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

(1)		(2)	(3)
Line No.	EQUITY CAPITAL & LIABILITIES	Test Year Ended 12/31/91	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	4,813,067	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	22,318
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,513,323
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 Construction	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	481,507	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 SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

(1)		(2)	(3)		(4)
ACQUISITION 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/adjustments)	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 - %	17.96%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	26.23%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Marco Shores Utilities - 26002

Collier County (DUI-SSU)

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

Company: DULSSU / Collier / Marco Shores Utilities
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	86,792	32,006	118,798	10,175	128,973	6.56%	B-4, B-3 (S)
3	Other Revenues	2,300	(2,300)	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	89,091	29,707	118,798	10,175	128,973		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	46,157	3,615	49,772	0	49,772		B-6 (S)
6	Depreciation, net of CIAC Amort.	12,913	0	12,913	0	12,913		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	11,941	3,150	15,091	458	15,549		B-15, B-3 (S)
9	Provision For Income Taxes	(9,823)	17,698	7,774	3,656	11,431		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	61,088	24,462	85,550	4,114	89,664		
11	NET OPERATING INCOME:	28,004	5,244	33,248	6,060	39,308		
12	RATE BASE	755,065		339,744		339,744		A-2 (S)
13	RATE OF RETURN	3.71%		9.79%		11.57%		D-1 (S)

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

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ 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-2 (S)

Page 2 of 2

Preparer: Chuck Lewis

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (INTERIM)			1991 REQUIRED OPERATING INCOME (INTERIM)				Supporting Schedules
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %		
1	OPERATING REVENUES:								
2	Sewer Sales	86,792	32,006	118,798	2,570	121,368	2.16%		
3	Other Revenues	2,300	0	2,300	0	2,300			B-4 (S)
4	TOTAL OPERATING REVENUES	89,091	32,006	121,098	2,570	123,668			B-4, B-3 (S)
	OPERATING EXPENSES:								
5	Operation & Maintenance	46,157	(1,739)	44,418	0	44,418			B-6 (S)
6	Depreciation, net of CIAC Amort.	12,913	0	12,913	0	12,913			B-14 (S)
7	Amortization	0	0	0	0	0			B-18 (S)
8	Taxes Other Than Income	11,941	3,253	15,194	116	15,310			B-15, B-3 (S)
9	Provision For Income Taxes	(9,923)	20,592	10,669	924	11,593			B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	61,088	22,107	83,194	1,039	84,233			
11	NET OPERATING INCOME:	28,004	9,900	37,904	1,531	39,434			
12	RATE BASE	755,065		339,074		339,074			A-2 (S)
13	RATE OF RETURN	3.71%		11.18%		11.63%			D-1 (S)

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

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

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

Line No.	(1) Description	(2) INTERIM 1991	(3) FINAL 1991	(4) Supporting Schedules	(5) Recap Schedules
1	REQUIRED RETURN:				
2	Return on Equity (%)	12.96% (A)	12.83%	D-1 (S)	B-2 (S)
3	Rate of Return (%)	11.63% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	339,074	339,744	A-2 (S)	-
5	Required Income (L3 x L4)	39,434	39,308	-	-
6	Adjusted Income under Present Rates	37,904	33,248	B-2 (S)	-
7	Income Deficiency (L5 - L6)	1,531	6,060	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6207	0.6207	-	-
9	Revenue Adjustment before RAF (L7 / L8)	2,454	9,717	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	<u>2,570</u>	<u>10,175</u>	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	2,454	9,717	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	<u>924</u>	<u>3,656</u>	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	<u>116</u>	<u>458</u>	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	<u>1,531</u>	<u>6,060</u>		B-2 (S)

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 Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.16%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	12.96%	5.85%
25	Adjustment for Gas	-2.41%	12.96%	-0.31%
26	TOTAL	<u>100.00%</u>		<u>11.63%</u>

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: DULSSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

	(1)	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		
Line No.	Description	Interim	Final	Supporting Schedules
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	32,006	29,707	B-4 (S)
3				
4	2.			
5				
6				
7		32,006	29,707	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(1,739)	(1,739)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		1,035	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		220	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		394	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(31)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		1,600	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		2,136	B-6 (S)
22				
23		(1,739)	3,615	
24				
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30				
31		0	0	
32	D. AMORTIZATION:			
33	1.			B-18 (S)
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.	1,440	1,337	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,813	1,813	B-15 (S)
43	and reclassify consistent with NARUC.			
44				
45		3,253	3,150	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	20,592	17,698	B-17 (S)
48				
49	2.			
50				
51				
52		20,592	17,698	
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	9,900	5,244	

PRESENT SEWER OPERATING REVENUES - 1991

Company: DULSSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
1991 REVENUES (PRESENT)				
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	536	0	
3	521.2 Flat Rate - Commercial	0	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	80,108	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	0	0	
9	522.2 Measured - Commercial	4,649	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	85,294	33,504	118,798
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	1,498	0	
17	SUBTOTAL OTHER SEWER SALES	1,498	(1,498)	0
18	TOTAL SEWER SALES	86,792	32,006	118,798
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	2,300	0	
24	TOTAL OTHER SEWER REVENUES	2,300	(2,300)	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	89,091	32,006	121,097
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	89,091	29,707	118,798

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	21,005	1,347	22,351	14,381	719	15,100	1,660	259	1,919	4,964	369	5,332	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	6,439	(99)	6,340	4,165	(1,328)	2,838	476	(133)	342	1,797	1,362	3,160	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	8,494	8	8,502	8,409	0	8,409	0	7	7	85	1	87	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	1,297	47	1,344	1,297	47	1,344	0	0	0	0	0	0	
9	720 Materials and Supplies	2,939	142	3,081	2,513	91	2,604	16	27	43	411	23	434	
10	731 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1	
11	732 Contractual Services - Acct.	399	17	416	0	0	0	0	0	0	399	17	416	
12	733 Contractual Services - Legal	225	12	237	63	2	65	0	0	0	162	10	172	
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,011	43	1,054	817	30	847	0	0	0	194	13	207	
15	741 Rental of Building/Real Prop.	77	38	115	0	0	0	0	0	0	77	38	115	
16	742 Rental of Equipment	110	4	114	107	4	111	0	0	0	3	0	3	
17	750 Transportation Expense	927	45	972	922	33	955	3	11	13	2	1	3	
18	756 Insurance - Vehicle	235	40	275	0	0	0	0	0	0	235	40	275	
19	757 Insurance - General Liability	274	30	304	0	0	0	0	0	0	274	30	304	
20	758 Insurance - Workman's Comp.	5	728	733	0	501	501	0	59	59	5	168	173	
21	759 Insurance - Other	160	7	167	0	0	0	0	0	0	160	7	167	
22	760 Advertising Expense	17	1	18	0	0	0	0	0	0	17	1	18	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	1,035	1,035	0	0	0	0	0	0	0	1,035	1,035	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	430	28	458	0	0	0	430	28	458	0	0	0	
26	775 Miscellaneous Expenses	2,111	141	2,252	0	0	0	3	10	13	2,108	131	2,239	
27	TOTAL SEWER O&M EXPENSES	46,157	3,615	49,772	32,674	100	32,773	2,588	268	2,856	10,895	3,248	14,143	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	21,005	1,347	22,351	14,381	719	15,100	1,660	259	1,919	4,964	369	5,332	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	6,439	(99)	6,340	4,165	(1,328)	2,838	476	(133)	342	1,797	1,362	3,160	
32	TOTAL SEWER LABOR COSTS	27,443	1,248	28,691	18,546	(609)	17,937	2,136	125	2,261	6,761	1,731	8,492	

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

Company: DUI-SSU / Collier / Marco Shores Utilities

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

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0330

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8)			(5) 1991 DIRECT O&M (.1 - .6)			(8) 1991 ALLOCATED CUST ACCTS (.7)			(11) 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	701 Salaries & Wages - Employees	21,005	0	21,005	14,381	0	14,381	1,660	0	1,660	4,964	0	4,964
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	6,439	(2,439)	3,999	4,165	(1,427)	2,738	476	(160)	316	1,797	(852)	945
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	8,494	0	8,494	8,409	0	8,409	0	0	0	85	0	85
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	1,297	0	1,297	1,297	0	1,297	0	0	0	0	0	0
9	720 Materials and Supplies	2,939	0	2,939	2,513	0	2,513	16	0	16	411	0	411
10	731 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1
11	732 Contractual Services - Acct.	399	0	399	0	0	0	0	0	0	399	0	399
12	733 Contractual Services - Legal	225	0	225	63	0	63	0	0	0	162	0	162
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,011	0	1,011	817	0	817	0	0	0	194	0	194
15	741 Rental of Building/Real Prop.	77	0	77	0	0	0	0	0	0	77	0	77
16	742 Rental of Equipment	110	0	110	107	0	107	0	0	0	3	0	3
17	750 Transportation Expense	927	0	927	922	0	922	3	0	3	2	0	2
18	756 Insurance - Vehicle	235	0	235	0	0	0	0	0	0	235	0	235
19	757 Insurance - General Liability	274	0	274	0	0	0	0	0	0	274	0	274
20	758 Insurance - Workman's Comp	5	701	706	0	483	483	0	56	56	5	162	167
21	759 Insurance - Other	160	0	160	0	0	0	0	0	0	160	0	160
22	760 Advertising Expense	17	0	17	0	0	0	0	0	0	17	0	17
23	766 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	430	0	430	0	0	0	430	0	430	0	0	0
26	775 Miscellaneous Expenses	2,111	0	2,111	0	0	0	3	0	3	2,108	0	2,108
27	TOTAL SEWER O&M EXPENSES	46,157	(1,739)	44,418	32,674	(944)	31,730	2,588	(104)	2,484	10,895	(691)	10,204
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	21,005	0	21,005	14,381	0	14,381	1,660	0	1,660	4,964	0	4,964
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	6,439	(2,439)	3,999	4,165	(1,427)	2,738	476	(160)	316	1,797	(852)	945
32	TOTAL SEWER LABOR COSTS	27,443	(2,439)	25,004	18,546	(1,427)	17,119	2,136	(160)	1,976	6,761	(852)	5,909

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.1-8 Salaries & Wages - Employees	1,269	1,394	2,712	1,917	1,753	1,462	1,877	1,779	2,106	1,312	1,366	2,059	21,005	0	21,005	1,347	22,351	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.1-8 Employee Pensions & Benefits	568	593	834	555	504	436	546	530	605	391	400	475	6,439	(2,439)	3,999	(99)	6,340	
4	710.1-8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.1-8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.1-8 Purchased Power	6	7	12	7	7	4,636	654	637	105	1,128	649	645	8,494	0	8,494	8	8,502	
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.1-8 Chemicals	74	91	140	79	54	72	67	242	90	96	225	67	1,297	0	1,297	47	1,344	
9	720.1-8 Materials and Supplies	169	325	391	44	231	61	62	43	83	1,549	53	(70)	2,939	0	2,939	142	3,081	
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	
11	732.1-8 Contractual Services - Acct	29	34	32	33	34	33	35	31	34	35	30	40	399	0	399	17	416	
12	733.1-8 Contractual Services - Legal	12	14	13	13	77	13	14	13	14	14	12	16	225	0	225	12	237	
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.1-8 Contractual Services - Other	14	17	170	86	84	91	92	90	91	92	90	95	1,011	0	1,011	43	1,054	
15	741.1-8 Rental of Building/Real Prop.	6	7	6	6	7	6	7	6	7	7	6	8	77	0	77	38	116	
16	742.1-8 Rental of Equipment	107	0	0	0	0	0	0	0	0	0	0	0	110	0	110	4	114	
17	750.1-8 Transportation Expense	37	38	78	52	231	76	78	50	46	49	115	78	927	0	927	45	972	
18	756.1-8 Insurance - Vehicle	17	20	19	19	20	19	20	18	20	21	18	24	235	0	235	40	275	
19	757.1-8 Insurance - General Liability	20	23	22	22	23	23	24	21	23	24	21	28	274	0	274	30	304	
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	1	5	701	706	728	733	
21	759.1-8 Insurance - Other	12	14	13	13	14	13	14	13	14	14	12	16	160	0	160	7	167	
22	760.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	2	17	0	17	1	18	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,035	1,035	
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.1-8 Bad Debt Expense	24	35	43	35	37	30	34	37	30	36	41	50	430	0	430	28	458	
26	775.1-8 Miscellaneous Expenses	152	180	170	172	178	175	183	166	178	184	159	213	2,111	0	2,111	141	2,252	
27	TOTAL SEWER O&M EXPENSES	2,515	2,793	4,658	3,055	3,254	7,149	3,708	3,679	3,448	4,953	3,198	3,747	46,157	(1,739)	44,418	3,615	48,772	
28																			
29	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
30	701.1-8 Salaries & Wages - Employees														21,005	1,347	22,351		
31	703.1-8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.1-8 Employee Pensions & Benefits														6,439	(99)	6,340		
33	TOTAL SEWER LABOR COSTS														27,443	1,248	28,691		

Total Direct Expenses (7XX.1 - 7XX.6)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [X] Final [X]

Historic (X) Projected ()

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

FPSC

Schedule: B-6 (S)

Page 4 of 10

Preparer: Chuck Lewis

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

[illegible]

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	91	135	166	134	143	114	130	142	116	138	157	194	1,660	0	1,660	259	1,919	
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.7 Employee Pensions & Benefits	26	39	48	38	41	33	37	41	33	40	45	56	476	(160)	316	(133)	342	
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	7	
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.7 Materials and Supplies	1	1	2	1	1	1	1	1	1	1	2	2	16	0	16	27	43	
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	11	13	
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	56	56	59	59	
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	766.7 Reg. Comm. Exp - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	767.7 Reg. Comm. Exp - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.7 Bad Debt Expense	24	35	43	35	37	30	34	37	30	36	41	50	430	0	430	28	458	
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	10	13	
27	SEWER CUST ACCTS EXPENSES	142	210	259	208	223	178	203	222	181	216	244	303	2,588	(184)	2,484	268	2,856	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.7 Salaries & Wages - Employees														1,660	259	1,919		
31	703.7 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.7 Employee Pensions & Benefits														476	(133)	342		
33	TOTAL SEWER CUST ACCTS LABOR COSTS														2,136	125	2,261		

Total Allocated A&G Expenses (7XX.8)

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

0334

27-Apr-32

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: DUN-SSU / Collier / Marco Shores Utilities

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

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

FP&C
Schedule: B-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	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	701 1-8 Salaries & Wages - Employees	21,005	0	21,005	21,005	0	0	121	192	(91)	21,287	1,064	0	1,347	22,351
2	703 1-8 Salaries & Wages - Officers, Etc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 1-8 Employee Pensions & Benefits	6,439	(2,439)	3,999	6,439	(2,439)	0	32	25	0	4,056	147	2,136	(99)	6,340
4	710 1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 1-8 Sludge Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 1-8 Purchased Power	8,494	0	8,494	8,494	0	0	1	7	0	8,502	0	0	8	8,502
7	716 1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 1-8 Chemicals	1,297	0	1,297	1,297	0	0	0	0	0	1,297	47	0	47	1,344
9	720 1-8 Materials and Supplies	2,939	0	2,939	2,939	0	0	5	29	0	2,973	106	0	142	3,061
10	731 1-8 Contractual Services - Engr.	1	0	1	1	0	0	0	0	0	1	0	0	0	1
11	732 1-8 Contractual Services - Acct	399	0	399	399	0	0	2	0	0	401	15	0	17	416
12	733 1-8 Contractual Services - Legal	225	0	225	225	0	0	4	0	0	229	8	0	12	237
13	734 1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 1-8 Contractual Services - Other	1,011	0	1,011	1,011	0	0	6	0	0	1,017	37	0	43	1,064
15	741 1-8 Rental of Building/Real Prop.	77	0	77	77	0	0	0	34	0	112	4	0	38	116
16	742 1-8 Rental of Equipment	110	0	110	110	0	0	0	0	0	110	4	0	4	114
17	750 1-8 Transportation Expense	927	0	927	927	0	0	1	10	0	938	34	0	45	972
18	756 1-8 Insurance - Vehicle	235	0	235	235	0	0	6	24	0	266	10	0	40	275
19	757 1-8 Insurance - General Liability	274	0	274	274	0	0	6	14	0	294	11	0	30	304
20	758 1-8 Insurance - Workman's Comp	5	701	706	5	701	0	0	2	0	708	26	0	726	733
21	759 1-8 Insurance - Other	160	0	160	160	0	0	1	0	0	161	6	0	7	167
22	760 1-8 Advertising Expense	17	0	17	17	0	0	1	0	0	18	1	0	1	19
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	1,035	0	0	0	1,035	0	0	1,035	1,035
24	767 1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 1-8 Bad Debt Expense	430	0	430	430	0	0	0	26	0	458	0	0	26	458
26	775 1-8 Miscellaneous Expenses	2,111	0	2,111	2,111	0	0	34	26	0	2,173	78	0	141	2,252
27	TOTAL SEWER O&M EXPENSES	46,157	(1,739)	44,418	46,157	(1,739)	1,035	220	394	(91)	48,096	1,800	2,136	3,815	49,772

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 / \$10,200,369 = 3.36%, Payroll Taxes - \$960,559 / \$10,200,369 = 9.42%, 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.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (7XX.1 - .6)

Company: **OWN-SSU / Collier / Marco Shores Utilities**

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-6 (S)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 4 of 10
 Supporting Schedules: Allocation Schedules

Line No	(1) Account No. and Name	(2) ADJUSTMENT TO INTERIM O&M			(3) ADJUSTMENTS TO FINAL O&M										(15) TOTAL ADJUSTED FINAL O&M
		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		Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Par Filing	Proforma Allotment Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	
								Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses						
1	701.1-6 Salaries & Wages - Employees	14,381		14,381	14,381						14,381	719		719	15,100
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	4,165	(1,427)	2,738	4,165	(1,427)					2,738	99		(1,328)	2,838
4	710.1-6 Purchased Sewer	0		0	0						0	0		0	0
5	711.1-6 Sludge Removal	0		0	0						0	0		0	0
6	715.1-6 Purchased Power	8,409		8,409	8,409						8,409	0		0	8,409
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	1,297		1,297	1,297						1,297	47		47	1,344
9	720.1-6 Materials and Supplies	2,513		2,513	2,513						2,513	91		91	2,604
10	731.1-6 Contractual Services - Engr	0		0	0						0	0		0	0
11	732.1-6 Contractual Services - Acct	0		0	0						0	0		0	0
12	733.1-6 Contractual Services - Legal	63		63	63						63	2		2	65
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
14	735.1-6 Contractual Services - Other	817		817	817						817	30		30	847
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
16	742.1-6 Rental of Equipment	107		107	107						107	4		4	111
17	750.1-6 Transportation Expense	922		922	922						922	33		33	955
18	756.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
19	757.1-6 Insurance - General Liability	0		0	0						0	0		0	0
20	758.1-6 Insurance - Workman's Comp.	0	483	483	0	483					483	18		501	501
21	759.1-6 Insurance - Other	0		0	0						0	0		0	0
22	760.1-6 Advertising Expense	0		0	0						0	0		0	0
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0						0	0		0	0
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0	0
25	770.1-6 Bad Debt Expense	0		0	0						0	0		0	0
26	775.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
27	TOTAL SEWER DIRECT O&M EXPENSES	32,674	(944)	31,730	32,674	(944)	0	0	0	0	31,730	1,044	0	100	32,773

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 allotment adjustment.

Col (12): To reflect 1992 allotment adjustment in final rate at the current allowable rate of 3.63% (AIC 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No. 920199-W/S
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-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M											
Line No	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh		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	701.7 Salaries & Wages - Employees	1,660		1,660	1,660					183	(16)	1,828	\$1		258	1,919
2	703.7 Salaries & Wages - Officers, Etc	0		0	0					0		0	0		0	0
3	704.7 Employee Pensions & Benefits	476	(160)	316	476	(160)				14		330	12		(133)	342
4	710.7 Purchased Sewer	0		0	0					0		0			0	0
5	711.7 Sludge Removal	0		0	0					0		0	0		0	0
6	715.7 Purchased Power	0		0	0					7		7			7	7
7	716.7 Fuel for Power Purchased	0		0	0					0		0	0		0	0
8	718.7 Chemicals	0		0	0					0		0	0		0	0
9	720.7 Materials and Supplies	16		16	16					26		42	2		27	43
10	731.7 Contractual Services - Engr	0		0	0					0		0	0		0	0
11	732.7 Contractual Services - Accl.	0		0	0					0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0					0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0					0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0					0		0	0		0	0
15	741.7 Rental of Building/Real Prop.	0		0	0					0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0					0		0	0		0	0
17	750.7 Transportation Expense	3		3	3					10		13	0		13	13
18	756.7 Insurance - Vehicle	0		0	0					0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0					0		0	0		0	0
20	758.7 Insurance - Workman's Comp	0	56	56	0	56				1		57	2		59	59
21	759.7 Insurance - Other	0		0	0					0		0	0		0	0
22	760.7 Advertising Expense	0		0	0					0		0	0		0	0
23	765.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0					0		0			0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0					0		0			0	0
25	770.7 Bad Debt Expense	430		430	430					28		458			28	458
26	775.7 Miscellaneous Expenses	3		3	3					10		13	0		10	13
27	TOTAL SEWER CUST ACCT EXPENSES	2,588	(104)	2,484	2,588	(104)	0	0	280	(16)	2,748	100	0	285	2,856	

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%. (AC 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

0337

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: DUI-SSU / Collier / Marco Shores Utilities

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	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	701.8 Salaries & Wages - Employees	4,964		4,964	4,964			121	0	(15)	5,078	254		368	5,332
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	1,797	(852)	945	1,797	(852)		32	11		988	36	2,136	1,362	3,160
4	710.8 Purchased Sewer	0		0	0			0	0		0			0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	85		85	85			1	0		87			1	87
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	411		411	411			5	3		419	15		23	434
10	731.8 Contractual Services - Engr	1		1	1			0	0		1	0		0	1
11	732.8 Contractual Services - Acct.	399		399	399			2	0		401	15		17	419
12	733.8 Contractual Services - Legal	162		162	162			4	0		168	6		10	172
13	734.8 Contractual Services - Mgmt Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	194		194	194			6	0		200	7		13	207
15	741.8 Rental of Building/Real Prop	77		77	77			0	34		112	4		36	116
16	742.8 Rental of Equipment	3		3	3			0	0		3	0		0	3
17	750.8 Transportation Expense	2		2	2			1	0		3	0		1	3
18	756.8 Insurance - Vehicle	235		235	235			6	24		266	10		40	275
19	757.8 Insurance - General Liability	274		274	274			6	14		294	11		30	304
20	758.8 Insurance - Workman's Comp	5	162	167	5	162		0	0		167	8		168	173
21	759.8 Insurance - Other	160		160	160			1	0		161	6		7	167
22	760.8 Advertising Expense	17		17	17			1	0		18	1		1	18
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		1,035	0	0		1,035			1,035	1,035
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	2,108		2,108	2,108			34	19		2,161	78		131	2,290
27	TOTAL SEWER A&G EXPENSES	10,895	(891)	10,004	10,895	(891)	1,035	220	114	(15)	11,558	448	2,136	3,248	14,143

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,260 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,558 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3)

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates

0338

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: DUI-SBU / Collier / Marco Shores Utilities

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

FP&C

Schedule: B-6 (S)

Page 1 of 5

Preparer: Chuck Lewis

Supporting Schedules: B-6 (S)

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/86	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-8 Salaries & Wages - Employees	15,238	21,005	5,767	37.84%	27,105	(6,100)	-22.51%
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0	3,999	3,999	N.A.	0	3,999	N.A.
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.
6	715.1-8 Purchased Power	4,798	8,494	3,706	77.48%	8,513	(16)	-0.23%
7	716.1-8 Fuel for Power Purchased	195	0	(195)	-100.00%	347	(347)	-100.00%
8	718.1-8 Chemicals	0	1,297	1,297	N.A.	0	1,297	N.A.
9	720.1-8 Materials and Supplies	983	2,939	1,956	199.01%	1,749	1,191	68.10%
10	731.1-8 Contractual Services - Engr.	0	1	1	N.A.	0	1	N.A.
11	732.1-8 Contractual Services - Acad.	0	399	399	N.A.	0	399	N.A.
12	733.1-8 Contractual Services - Legal	0	225	225	N.A.	0	225	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	186	1,011	825	443.55%	331	680	205.58%
15	741.1-8 Rental of Building/Real Prop.	0	77	77	N.A.	0	77	N.A.
16	742.1-8 Rental of Equipment	0	110	110	N.A.	0	110	N.A.
17	750.1-8 Transportation Expense	20	927	907	4532.78%	36	891	2504.49%
18	756.1-8 Insurance - Vehicle	0	235	235	N.A.	0	235	N.A.
19	757.1-8 Insurance - General Liability	0	274	274	N.A.	0	274	N.A.
20	758.1-8 Insurance - Workman's Comp.	0	706	706	N.A.	0	706	N.A.
21	759.1-8 Insurance - Other	644	160	(484)	-75.00%	1,146	(985)	-86.00%
22	760.1-8 Advertising Expense	0	17	17	N.A.	0	17	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-8 Reg. Comm. Exp. - Other	224	0	(224)	-100.00%	398	(398)	-100.00%
25	770.1-8 Bad Debt Expense	77	430	353	458.58%	137	293	214.03%
26	775.1-8 Miscellaneous Expenses	1,080	2,111	1,021	93.68%	1,939	172	8.68%
26	TOTAL SEWER O&M EXPENSES	23,443	44,418	20,975	89.47%	41,700	2,719	6.52%
27	SUBTOTAL (less accts. 766 & 767)	23,219	44,418	21,199	91.30%	41,301	3,117	7.02%
28	Average ERC's	204	262	58	43.14%			
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%			
30			Compounded Multiplier =		77.88%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (7XX.1 - 7XX.6)

Company: DUA-SBU / Collier / Marco Shores Utilities

Docket No.: 920189-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		Prior Test Year Ended 12/31/86	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	\$	%	
1	701.1-6 Salaries & Wages - Employees	8,717	14,381	5,664	64.97%	15,506	(1,125)		-7.25%	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0		N.A.	
3	704.1-6 Employee Pensions & Benefits	0	2,736	2,736	N.A.	0	2,736		N.A.	
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0		N.A.	
5	711.1-6 Sludge Removal Expense	0	0	0	N.A.	0	0		N.A.	
6	715.1-6 Purchased Power	4,786	8,409	3,623	75.89%	8,513	(105)		-1.23%	
7	716.1-6 Fuel for Power Purchased	195	0	(195)	-100.00%	347	(347)		-100.00%	
8	718.1-6 Chemicals	0	1,297	1,297	N.A.	0	1,297		N.A.	
9	720.1-6 Materials and Supplies	883	2,513	1,530	155.81%	1,749	784		43.70%	
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0		N.A.	
11	732.1-6 Contractual Services - Accl.	0	0	0	N.A.	0	0		N.A.	
12	733.1-6 Contractual Services - Legal	0	63	63	N.A.	0	63		N.A.	
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0		N.A.	
14	735.1-6 Contractual Services - Other	0	817	817	N.A.	0	817		N.A.	
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0		N.A.	
16	742.1-6 Rental of Equipment	0	107	107	N.A.	0	107		N.A.	
17	750.1-6 Transportation Expense	0	922	922	N.A.	0	922		N.A.	
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0		N.A.	
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0		N.A.	
20	758.1-6 Insurance - Workman's Comp.	0	483	483	N.A.	0	483		N.A.	
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0		N.A.	
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0		N.A.	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0		N.A.	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0		N.A.	
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0		N.A.	
26	775.1-6 Miscellaneous Expenses	0	0	0	N.A.	0	0		N.A.	
26	TOTAL SEWER O&M EXPENSES	14,681	31,730	17,049	116.13%	26,114	5,616		21.50%	
27	SUBTOTAL (less accts. 766 & 767)	14,681	31,730	17,049	116.13%	26,114	5,616		17.70%	
28	Average ERC's	204	292	88	43.14%					
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%					
30	Compounded Multiplier =				77.88%					

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 Calculations:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 * 1) * (2)

Column (7) = (3) - (6)

Column (8) = (7) / (6)

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

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

Company: DUI-S&U / Collier / Marco Shores Utilities

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

FPSC

Schedule: B-6 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedule: B-6 (S) 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	
							\$	%
1	701.7 Salaries & Wages - Employees	3,356	1,660	(1,696)	-50.53%	5,970	(4,309)	-72.19%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		218	218	N.A.	0	316	N.A.
4	710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power		0	0	N.A.	0	0	N.A.
7	718.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies		16	16	N.A.	0	16	N.A.
10	731.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Asst.		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense		3	3	N.A.	0	3	N.A.
18	758.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workmen's Comp.		56	56	N.A.	0	56	N.A.
21	759.7 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	77	430	353	458.58%	137	293	214.03%
26	775.7 Miscellaneous Expenses		3	3	N.A.	0	3	N.A.
26	TOTAL SEWER O&M EXPENSES	3,433	2,494	(949)	-27.64%	6,107	(3,622)	-59.32%
27	SUBTOTAL (less accts. 766 & 767)	3,433	2,494	(949)	-27.64%	6,107	(3,622)	-59.32%
28	Average ERC's	204	292	88	43.14%			
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%			
30					Compounded Multiplier = 77.86%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: OUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

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

FPSC

Schedule: B-6 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedule: B-6 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Test Year Ended 12/31/86	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
		(a)					\$	%	
1	701.8 Salaries & Wages - Employees	3,165	4,964	1,799	56.83%	5,630	(666)	-11.83%	
2	703.8 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.	
3	704.8 Employee Pensions & Benefits		945	945	N.A.	0	945	N.A.	
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.	
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.	
6	715.8 Purchased Power		85	85	N.A.	0	85	N.A.	
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.	
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.	
9	720.8 Materials and Supplies		411	411	N.A.	0	411	N.A.	
10	731.8 Contractual Services - Engr.		1	1	N.A.	0	1	N.A.	
11	732.8 Contractual Services - Acct.		399	399	N.A.	0	399	N.A.	
12	733.8 Contractual Services - Legal		162	162	N.A.	0	162	N.A.	
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.	
14	735.8 Contractual Services - Other	186	194	8	4.16%	331	(137)	-41.44%	
15	741.8 Rental of Building/Real Prop.		77	77	N.A.	0	77	N.A.	
16	742.8 Rental of Equipment		3	3	N.A.	0	3	N.A.	
17	750.8 Transportation Expense	20	2	(18)	-90.00%	36	(34)	-94.44%	
18	756.8 Insurance - Vehicle		235	235	N.A.	0	235	N.A.	
19	757.8 Insurance - General Liability		274	274	N.A.	0	274	N.A.	
20	758.8 Insurance - Workman's Comp.		167	167	N.A.	0	167	N.A.	
21	759.8 Insurance - Other	644	160	(484)	-75.00%	1,146	(986)	-86.00%	
22	760.8 Advertising Expense		17	17	N.A.	0	17	N.A.	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.	
24	767.8 Reg. Comm. Exp. - Other	224	0	(224)	-100.00%	368	(368)	-100.00%	
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.	
26	775.8 Miscellaneous Expenses	1,090	2,108	1,018	93.39%	1,939	169	8.72%	
26	TOTAL SEWER O&M EXPENSES	5,329	10,204	4,875	91.49%	9,479	725	7.65%	
27	SUBTOTAL (less accts. 766 & 767)	5,105	10,204	5,099	99.89%	9,061	1,124	11.01%	
28	Average ERC's	204	292	88	43.14%				
29	Average Consumer Price Index - U	108.5	136.2	27	24.27%				
30			Compounded Multiplier =	77.88%					

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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: DUJ-SBU / Collier / Marco Shores Utilities
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
 Schedule: B-8 (S)
 Page 5 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-8 (S) (p. 1 of 5)

(1)		(2)	(3)	(4)
		O&M GUIDELINE DEVIATION		
Line No.	Account No. and Name	Amount	%	Explanation
1	701.1-8 Salaries & Wages - Employees	(8,100)	-22.51%	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	N.A.	
3	704.1-8 Employee Pensions & Benefits	3,999	N.A.	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	0	N.A.	
6	715.1-8 Purchased Power	(19)	-0.23%	
7	718.1-8 Fuel for Power Purchased	(347)	-100.00%	
8	719.1-8 Chemicals	1,297	N.A.	
9	720.1-8 Materials and Supplies	1,191	88.10%	
10	731.1-8 Contractual Services - Engr.	1	N.A.	
11	732.1-8 Contractual Services - Acct.	399	N.A.	
12	733.1-8 Contractual Services - Legal	225	N.A.	
13	734.1-8 Contractual Services - Mgmt. Fees	0	N.A.	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	735.1-8 Contractual Services - Other	680	206.58%	
15	741.1-8 Rental of Building/Real Prop.	77	N.A.	
16	742.1-8 Rental of Equipment	110	N.A.	
17	750.1-8 Transportation Expense	891	2504.49%	
18	756.1-8 Insurance - Vehicle	235	N.A.	
19	757.1-8 Insurance - General Liability	274	N.A.	
20	758.1-8 Insurance - Workman's Comp.	706	N.A.	
21	759.1-8 Insurance - Other	(985)	-86.00%	
22	760.1-8 Advertising Expense	17	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
24	767.1-8 Reg. Comm. Exp. - Other	(398)	-100.00%	
25	770.1-8 Bad Debt Expense	293	214.03%	
26	775.1-8 Miscellaneous Expenses	172	8.88%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		2,719	8.52%	

CONTRACTUAL SERVICES - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)
Line No.	Consultant	Type Of Service	Amount	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: DRI SSU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm	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.
2					
3					
4	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5					
6					
7					
8	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9					
10					
11					
12	Milian & Swain	Debbie Swain	27.5 - 95	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13					
14					
15					
16	Hartman & Associates	Gerald Hartman	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
17		Chuck Bliss			
18					
19	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
20		Joe Cressee			
21					
22	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
23					
24					
25	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
26					
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	☒ Commission Hearing				
40					
41	Amortization Period 4 Years				
42	Explanation # different from Section 367.0816, Florida Statutes				
43					
44	AMORTIZATION OF RATE CASE EXPENSE:		Total	Allocation	
45			FPSC Filed	To System	
46					
47		Prior Unamortized Rate Case Expense			
48		Current Rate Case Expense	\$1,772,200	\$4,139	
49					
50		Total Projected Rate Case Expense	1,772,200	4,139	
51					
52		Annual Amortization Over 4 Years	\$443,050	\$1,035	
53			=====	=====	
54					
55		Method of Allocation Between Systems:			
56		Average Number of Customers	101,044	236	
57		% of Total	100%	0.2336%	
58					
59		(A detailed allocation schedule is contained in Volume I of the MFR's)			

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

FPSC

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

0346

ALLOCATION OF EXPENSES - 1991

Company: DUISU / Collier / Marco Shores Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Prepared: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
ALLOCATION PERCENTAGES							AMOUNTS ALLOCATED					
Line No.	Acct. No.	Description	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules
1	For rate making purposes, the following are the items which are allocated in this filing:											
2	(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)											
3												
4												
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24	B-SCHEDULES (INCOME STATEMENT):											
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												

NET SEWER DEPRECIATION EXPENSE - 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
			Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	16	40	2.50%	0	0	0
4	389.1 Other Plant & Misc.	178	18	5.56%	10	0	10
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	N.A.	0	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0
8	360.2 Collection Sewers - F	216,035	30	3.33%	7,201	0	7,201
9	361.2 Collection Sewers - G	23,266	45	2.22%	517	0	517
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	5,415	38	2.63%	143	0	143
12	364.2 Flow Measuring Devices	13,475	5	20.00%	2,695	0	2,695
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	0	32	3.13%	0	0	0
18	370.3 Receiving Wells	39,000	32	3.13%	1,219	0	1,219
19	371.3 Pumping Equipment	38,178	18	5.56%	2,121	0	2,121
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	203,345	0	N.A.	0	0	0
23	354.4 Structures & Improvements	238,246	32	3.13%	7,445	0	7,445
24	360.4 Treatment & Disposal	120,967	18	5.56%	6,721	0	6,721
25	361.4 Plant Sewers	68,706	35	2.86%	1,963	0	1,963
26	362.4 Outfall Sewer Lines	2,726	30	3.33%	91	0	91
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	1,240	0	N.A.	0	0	0
30	354.5 Structures & Improvements	6,156	40	2.50%	154	0	154
31	390.5 Office Furniture & Equipment	3,158	15	6.67%	211	0	211
32	390.51 Computer Equipment	4,879	6	16.67%	813	0	813
33	391.5 Transportation Equipment	4,194	8	16.67%	699	0	699
34	392.5 Stores Equipment	34	18	5.56%	2	0	2
35	393.5 Tools, Shop, & Garage	1,589	16	6.25%	99	0	99
36	394.5 Laboratory Equipment	352	15	6.67%	23	0	23
37	395.5 Power Operated Equipment	2,072	12	8.33%	173	0	173
38	396.5 Communication Equipment	654	10	10.00%	65	0	65
39	397.5 Miscellaneous Equipment	222	15	6.67%	15	0	15
40	398.5 Other Tangible Plant	173	10	10.00%	17	0	17
41							
42	INTANGIBLE PLANT	191		5.31%	10	0	10
43	COLLECTION PLANT	258,191		4.09%	10,556	0	10,556
44	SYSTEM PUMPING PLANT	77,178		4.33%	3,340	0	3,340
45	TREATMENT AND DISPOSAL	634,010		2.56%	16,221	0	16,221
46	GENERAL PLANT	24,724		9.19%	2,272	0	2,272
47							
48	TOTAL DEPRECIATION EXPENSE	994,293		3.26%	32,398	0	32,398
49	AMORTIZATION OF CIAC				(14,294)	0	(14,294)
50	NON-USED AND USEFUL				(5,191)	0	(5,191)
51	NET DEPRECIATION EXPENSE - SEWER				12,913	0	12,913

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: DULSSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER 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	94,095	4.26%	4,007	0	4,007
2	Line/Main Extension Fees	13,469	3.49%	471	0	471
3	Contributed Lines	227,666	3.49%	7,955	0	7,955
4	Cont. Ppty. Other Than Lines	40,011	3.93%	1,573	0	1,573
5	Service Installation Fees	10,965	2.63%	289	0	289
6	TOTAL SEWER CIAC AMORT. EXPENSE	386,206		14,294	0	14,294

NOTES:

1. Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: DUI-SSU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

(1)		(2)	(3)	(4)
SEWER		1991 COMPOSITE CIAC AMORT. RATE		
Line No.	CIAC Classifications and Associated Plant Accounts	Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	13,475	2,695	20.00%
3	365.2 Flow Measuring Installation	0	0	N.A.
4	354.4 Structures & Improvements	236,246	7,445	3.13%
5	380.4 Treatment & Disposal	120,987	6,721	5.56%
6	361.4 Plant Sewers	68,706	1,963	2.86%
7	362.4 Outfall Sewer Lines	2,726	91	3.33%
8	389.4 Other Plant & Misc. Equipment	0	0	N.A.
9	COMPOSITE RATE	444,140	18,916	4.26%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	0	0	N.A.
12	360.2 Collection Sewers - F	216,035	7,201	3.33%
13	361.2 Collection Sewers - G	23,266	517	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	0	0	N.A.
16	354.3 Structures & Improvements	0	0	N.A.
17	370.3 Receiving Wells	39,000	1,219	3.13%
18	371.3 Pumping Equipment	36,178	2,121	5.86%
19	389.3 Other Plant & Misc. Equipment	0	0	N.A.
20	COMPOSITE RATE	316,479	11,058	3.49%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	5,415	143	2.63%
23	COMPOSITE RATE	5,415	143	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	444,140	18,916	4.26%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	316,479	11,058	3.49%
27	Service Installation Fees (Line 23)	5,415	143	2.63%
28	COMPOSITE RATE	766,033	30,116	3.93%

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-14 (S) (page 3 of 6)

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

Company: DUISU / Collier / Marco Shores Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE		
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	(0)	0.00%	0	
3	352.1 Franchises	0	0	0	0.00%	0	
4	389.1 Other Plant & Misc.	10	0	10	0.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0.00%	0	
7	354.2 Structures & Improvements	0	0	0	0.00%	0	
8	360.2 Collection Sewers - F	7,201	5,430	1,771	0.00%	0	
9	361.2 Collection Sewers - G	517	585	(68)	0.00%	0	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	143	0	143	0.00%	0	
12	364.2 Flow Measuring Devices	2,695	0	2,695	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0.00%	0	
17	354.3 Structures & Improvements	0	0	0	0.00%	0	
18	370.3 Receiving Wells	1,219	980	238	0.00%	0	
19	371.3 Pumping Equipment	2,121	960	1,161	0.00%	0	
20	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0.00%	0	
23	354.4 Structures & Improvements	7,445	0	7,445	32.00%	2,382	
24	380.4 Treatment & Disposal	6,721	0	6,721	32.00%	2,151	
25	381.4 Plant Sewers	1,963	0	1,963	32.00%	628	
26	382.4 Outfall Sewer Lines	91	0	91	32.00%	29	
27	389.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	154	0	154	0.00%	0	
31	390.5 Office Furniture & Equipment	211	0	211	0.00%	0	
32	390.51 Computer Equipment	813	0	813	0.00%	0	
33	391.5 Transportation Equipment	699	0	699	0.00%	0	
34	392.5 Stores Equipment	2	0	2	0.00%	0	
35	393.5 Tools, Shop, & Garage	99	0	99	0.00%	0	
36	394.5 Laboratory Equipment	23	0	23	0.00%	0	
37	395.5 Power Operated Equipment	173	0	173	0.00%	0	
38	396.5 Communication Equipment	65	0	65	0.00%	0	
39	397.5 Miscellaneous Equipment	15	0	15	0.00%	0	
40	398.5 Other Tangible Plant	17	0	17	0.00%	0	
41							
42	INTANGIBLE PLANT	10	0	10		0	
43	COLLECTION PLANT	10,556	6,015	4,541		0	
44	SYSTEM PUMPING PLANT	3,340	1,940	1,400		0	
45	TREATMENT AND DISPOSAL	16,221	0	16,221		5,191	
46	GENERAL PLANT	2,272	0	2,272		0	
47							
48	TOTAL	32,398	7,955	24,443		5,191	
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				21.24%		

Present Income - Interim / Final

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

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

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: DUI-SSU / Collier / Marco Shores Utilities
Docket No.: 820199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☐ Projected ☐

FPSC
Schedule: B-17 (S)
Page 1 of 1
Preparer: Chuck Lewis

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

Line No.	(1) (PRESENT INCOME)	(2) (3) (4) 1991 INCOME TAXES (INTERIM)			(5) (6) (7) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	89,001	32,005	121,086	89,001	29,707	118,798	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	48,157	(1,739)	44,418	48,157	3,815	49,772	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	12,913	0	12,913	12,913	0	12,913	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	11,941	3,150	15,091	11,941	3,150	15,091	B-15 (S)	-
8	Pre Tax Operating Expenses	71,011	1,411	72,422	71,011	6,765	77,776	-	-
9	TOTAL PRE-TAX INCOME	18,081	30,596	48,678	18,081	22,942	41,022	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	18,081	30,596	48,678	18,081	22,942	41,022	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	755,065	(415,990)	339,074	755,065	(415,321)	339,744	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	43,794	(24,127)	19,666	43,794	(24,089)	19,705	-	-
17	Total Taxable Income	(25,713)	54,723	29,010	(25,713)	47,030	21,317	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(9,676)	20,592	10,916	(9,676)	17,696	8,022	-	-
20	Less:								
21	Parent Debt Adjustment	206	0	206	206	0	206	C-9 (S)	-
22	Investment Tax Credit	41	0	41	41	0	41	C-8 (S)	-
23	TOTAL INCOME TAXES	(9,923)	20,592	10,669	(9,923)	17,696	7,774	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: DUISU / Collier / Marco Shores Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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. (%)	21.24%	0.00%	21.24%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Marion Oaks Utilities - 11001

Marion County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	2,918,193	0	2,918,193	A-6 (S)
2	Utility Land & Land Rights	146,158	(3,741)	142,417	A-6 (S)
3	Non-Used & Useful	(296,931)	0	(296,931)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(689,051)	(1,809)	(690,860)	A-10 (S)
6	CIAC	(253,875)	0	(253,875)	A-12 (S)
7	Accumulated Amortization of CIAC	33,795	0	33,795	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(21,709)	0	(21,709)	C-7 (S)
12	Working Capital Allowance	26,239	2,667	28,906	A-17 (S)
13	TOTAL SEWER RATE BASE	1,862,619	(2,683)	1,860,136	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	2,918,193	0	2,918,193	A-6 (S)
2	Utility Land & Land Rights	146,158	(3,741)	142,417	A-6 (S)
3	Non-Used & Useful	(296,931)	0	(296,931)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(689,051)	(1,609)	(690,660)	A-10 (S)
6	CIAC	(253,875)	0	(253,875)	A-12 (S)
7	Accumulated Amortization of CIAC	33,795	0	33,795	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(21,709)	0	(21,709)	C-7 (S)
12	Working Capital Allowance	26,239	(789)	25,450	A-17 (S)
13	TOTAL SEWER RATE BASE	1,862,819	(6,139)	1,856,680	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

Line No.	Description	RATE BASE ADJUSTMENTS			Supporting Schedules
		Beginning	Ending	Average	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	0	0	0	A-6 (S)
3					
4	2.				
5					
6					
7		0	0	0	
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):				
9	1.	(7,482)	0	(3,741)	A-6 (S)
10					
11	2.				
12					
13		(7,482)	0	(3,741)	
14					
15	C. NON-USED AND USEFUL (Interim / Final):				
16	1.				A-7 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):				
23	1.				A-2 (S)
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.	0	0	0	A-10 (S)
31					
32	2. An adjustment was made on the company's books in 1991 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcom) was shortened.	0	(3,218)	(1,609)	
33					
34					
35					
36					
37		0	(3,218)	(1,609)	
38					
39					
40					
41	F. CIAC (Interim / Final):				
42	1.				A-12 (S)
43					
44	2.				
45					
46					
47		0	0	0	
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

		(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			
Line No.	Description	Beginning	Ending	Average	Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (S)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (S)
24					
25	2.				
26					
27		0	0	0	
28					
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (S)
31					
32	2.				
33					
34		0	0	0	
35					
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(789)	(789)	(789)	A-17 (S)
38					
39	2.				
40					
41		(789)	(789)	(789)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	2,667	2,667	2,667	A-17 (S)
45					
46	2.				
47					
48		2,667	2,667	2,667	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(8,271)	(4,007)	(6,139)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(4,815)	(551)	(2,683)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 16778 ENDED 10/31/85	1,864,695
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	10/31/85 BALANCE	1,864,695
38	1985 Additions	(1,401)
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	(1,401)
42	12/31/85 BALANCE	1,863,294

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/85 BALANCE	1,863,294
2	1986 Additions	30,018
3	1986 Retirements	0
4	1986 Adjustments	(4,786)
5	1986 Net Additions	25,232
6	12/31/86 BALANCE	1,888,526
7	1987 Additions	97,981
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	97,981
11	12/31/87 BALANCE	1,986,507
12	1988 Additions	69,756
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	69,756
16	12/31/88 BALANCE	2,056,263
17	1989 Additions	428,328
18	1989 Retirements	0
19	1989 Common Plant Allo. (Net of \$82,900 reclass. from water)	(4,754)
20	1989 Net Additions	423,574
21	12/31/89 BALANCE	2,479,837
22	1990 Additions (A/C 101)	94,114
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	500,496
26	1990 Net Additions	594,610
27	12/31/90 BALANCE	3,074,447
28	1990 General Plant Reallocation Adjustments *	(17,838)
29	12/31/90 ADJUSTED BALANCE	3,056,610
30	1991 Additions (A/C 101)	15,483
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	15,483
35	12/31/91 BALANCE	3,072,082

* 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	64.66%	115,858
Sewer	35.34%	63,213
		178,871

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

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (2+5)/2	Utility Adjustments (6+7)/2	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	2,862	66	0	2,928	0	0	2,928	2,895	0	2,895
4	389.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	3,797	(7,482)	0	(3,685)	(7,482)	0	(3,685)	56	(3,741)	(3,685)
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - F	259,357	3,135	0	262,492	0	0	262,492	260,925	0	260,925
9	361.2 Collection Sewers - G	1,232,698	10	0	1,232,708	0	0	1,232,708	1,232,703	0	1,232,703
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	310,820	798	0	311,618	0	0	311,618	311,219	0	311,219
12	364.2 Flow Measuring Devices	0	3,324	0	3,324	0	0	3,324	1,662	0	1,662
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipm	8,768	0	0	8,768	0	0	8,768	8,768	0	8,768
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	88,521	0	0	88,521	0	0	88,521	88,521	0	88,521
19	371.3 Pumping Equipment	296,097	518	0	296,615	0	0	296,615	296,356	0	296,356
20	389.3 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	139,400	0	0	139,400	0	0	139,400	139,400	0	139,400
23	354.4 Structures & Improvements	244,156	0	0	244,156	0	0	244,156	244,156	0	244,156
24	380.4 Treatment & Disposal	340,803	4,877	0	345,680	0	0	345,680	343,241	0	343,241
25	381.4 Plant Sewers	774	0	0	774	0	0	774	774	0	774
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipm	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT										
29	353.5 Land & Land Rights	6,816	(227)	0	6,589	0	0	6,589	6,702	0	6,702
30	354.5 Structures & Improvements	32,875	813	0	33,688	0	0	33,688	33,282	0	33,282
31	390.5 Office Furniture & Equipme	16,939	275	0	17,213	0	0	17,213	17,076	0	17,076
32	390.51 Computer Equipment	22,330	8,104	0	30,434	0	0	30,434	26,382	0	26,382
33	391.5 Transportation Equipment	21,836	1,685	0	23,521	0	0	23,521	22,679	0	22,679
34	392.5 Stores Equipment	185	41	0	206	0	0	206	185	0	185
35	393.5 Tools, Shop, & Garage	8,674	(161)	0	8,513	0	0	8,513	8,593	0	8,593
36	394.5 Laboratory Equipment	1,839	129	0	1,968	0	0	1,968	1,903	0	1,903
37	395.5 Power Operated Equipment	11,707	(1,008)	0	10,699	0	0	10,699	11,203	0	11,203
38	396.5 Communication Equipment	3,401	268	0	3,669	0	0	3,669	3,535	0	3,535
39	397.5 Miscellaneous Equipment	1,062	272	0	1,334	0	0	1,334	1,198	0	1,198
40	398.5 Other Tangible Plant	913	46	0	960	0	0	960	936	0	936
41											
42	INTANGIBLE PLANT	2,862	66	0	2,928	0	0	2,928	2,895	0	2,895
43	COLLECTION PLANT	1,815,440	(215)	0	1,815,225	(7,482)	0	1,815,225	1,815,333	(3,741)	1,811,592
44	SYSTEM PUMPING PLANT	384,618	518	0	385,136	0	0	385,136	384,877	0	384,877
45	TREATMENT AND DISPOSAL	725,133	4,877	0	730,010	0	0	730,010	727,572	0	727,572
46	GENERAL PLANT	128,556	10,237	0	138,793	0	0	138,793	133,675	0	133,675
47											
48	TOTAL PLANT IN SERVICE	3,056,610	15,483	0	3,072,092	(7,482)	0	3,072,092	3,064,351	(3,741)	3,060,610
49	LAND & LAND RIGHTS	150,013	(7,709)	0	142,304	(7,482)	0	142,304	146,158	(3,741)	142,417
50	TOTAL PIS LESS LAND	2,906,597	23,192	0	2,929,789	0	0	2,929,789	2,918,193	0	2,918,193

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction not Classified, subaccount 351.0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

	(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	351.1 Organization	0	0	0	0	0%	0
3	352.1 Franchises	2,895	0	0	2,895	0%	0
4	389.1 Other Plant & Misc.	0	0	0	0	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	(3,685)	0	0	(3,685)	0%	0
7	354.2 Structures & Improvements	0	0	0	0	0%	0
8	380.2 Collection Sewers - F	260,925	0	0	260,925	15%	39,139
9	361.2 Collection Sewers - G	1,232,703	0	0	1,232,703	15%	184,905
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	311,219	0	0	311,219	0%	0
12	364.2 Flow Measuring Devices	1,662	0	0	1,662	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipmen	8,768	0	0	8,768	15%	1,315
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	0	0	0	0	0%	0
18	370.3 Receiving Wells	88,521	0	0	88,521	15%	13,278
19	371.3 Pumping Equipment	296,356	0	0	296,356	15%	44,453
20	389.3 Other Plant & Misc. Equipmen	0	0	0	0	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	139,400	0	0	139,400	0%	0
23	354.4 Structures & Improvements	244,156	0	0	244,156	19%	46,390
24	380.4 Treatment & Disposal	343,241	0	0	343,241	19%	65,216
25	381.4 Plant Sewers	774	0	0	774	19%	147
26	382.4 Outfall Sewer Lines	0	0	0	0	0%	0
27	389.4 Other Plant & Misc. Equipmen	0	0	0	0	0%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	6,702	0	0	6,702	0%	0
30	354.5 Structures & Improvements	33,282	0	0	33,282	0%	0
31	390.5 Office Furniture & Equipment	17,076	0	0	17,076	0%	0
32	390.51 Computer Equipment	26,382	0	0	26,382	0%	0
33	391.5 Transportation Equipment	22,679	0	0	22,679	0%	0
34	392.5 Stores Equipment	185	0	0	185	0%	0
35	393.5 Tools, Shop, & Garage	8,593	0	0	8,593	0%	0
36	394.5 Laboratory Equipment	1,903	0	0	1,903	0%	0
37	395.5 Power Operated Equipment	11,203	0	0	11,203	0%	0
38	396.5 Communication Equipment	3,535	0	0	3,535	0%	0
39	397.5 Miscellaneous Equipment	1,198	0	0	1,198	0%	0
40	398.5 Other Tangible Plant	936	0	0	936	0%	0
41							
42	INTANGIBLE PLANT	2,895	0	0	2,895		0
43	COLLECTION PLANT	1,811,592	0	0	1,811,592		225,359
44	SYSTEM PUMPING PLANT	384,877	0	0	384,877		57,732
45	TREATMENT AND DISPOSAL	727,572	0	0	727,572		111,753
46	GENERAL PLANT	133,675	0	0	133,675		0
47							
48	TOTAL PLANT IN SERVICE	3,060,610	0	0	3,060,610		394,843
49	LAND & LAND RIGHTS	142,417	0	0	142,417		0
50	TOTAL PIS LESS LAND	2,918,193	0	0	2,918,193		394,843
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						12.90%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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	394,843	0	394,843	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(97,912)	0	(97,912)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	296,931	0	296,931	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)	
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES	
1	BALANCE PER ORDER 16778 ENDED 10/31/85		288,688
2	BALANCE ENDED 12/31/77		0
3	1978 Additions (Dep. Expense)		0
4	1978 Retirements		0
5	1978 Adjustments		0
6	1978 Net Additions		0
7	12/31/78 BALANCE		0
8	1979 Additions		0
9	1979 Retirements		0
10	1979 Adjustments		0
11	1979 Net Additions		0
12	12/31/79 BALANCE		0
13	1980 Additions		0
14	1980 Retirements		0
15	1980 Adjustments		0
16	1980 Net Additions		0
17	12/31/80 BALANCE		0
18	1981 Additions		0
19	1981 Retirements		0
20	1981 Adjustments		0
21	1981 Net Additions		0
22	12/31/81 BALANCE		0
23	1982 Additions		0
24	1982 Retirements		0
25	1982 Adjustments		0
26	1982 Net Additions		0
27	12/31/82 BALANCE		0
28	1983 Additions		0
29	1983 Retirements		0
30	1983 Adjustments		0
31	1983 Net Additions		0
32	12/31/83 BALANCE		0
33	1984 Additions		0
34	1984 Retirements		0
35	1984 Adjustments		0
36	1984 Net Additions		0
37	10/31/85 BALANCE		288,688
38	1985 Additions		6,353
39	1985 Retirements		0
40	1985 Adjustments		0
41	1985 Net Additions		6,353
42	12/31/85 BALANCE		297,041

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ Projected ☐

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

FPSC

Schedule: A-8 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S)

A-8 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	287,041
2	1986 Additions	50,472
3	1986 Retirements	0
4	1986 Adjustments	(2)
5	1986 Net Additions	50,470
6	12/31/86 BALANCE	347,511
7	1987 Additions	57,950
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	57,950
11	12/31/87 BALANCE	405,461
12	1988 Additions	61,650
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	61,650
16	12/31/88 BALANCE	467,111
17	1989 Additions	64,958
18	1989 Retirements	0
19	1989 Common Plant Allo.	56,748
20	1989 Net Additions	121,706
21	12/31/89 BALANCE	588,817
22	1990 Additions	94,974
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	94,974
26	12/31/90 BALANCE	683,791
27	1990 General Plant Reallocation Adjustments *	(46,443)
28	12/31/90 ADJUSTED BALANCE	637,348
29	1991 Additions	103,406
30	1991 Retirements	0
31	1991 Adjustments	3,218
32	1991 Net Additions	106,625
33	12/31/91 BALANCE	743,973
1989 Common Plant allocated on the basis of Accumulated Depreciation.		
Water	42.64%	42,185
Sewer	57.36%	56,748
		98,933

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1991 ACCUMULATED DEPRECIATION						AVERAGE 1991 ACCUM. DEPR.			
		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	
1	INTANGIBLE PLANT										
2	351.1 Organization	0	0	0	0	0	0	0	0	0	
3	352.1 Franchises	1,280	72	1,352	0	0	1,352	1,316	0	1,316	
4	389.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	
8	360.2 Collection Sewers - F	14,453	8,697	23,150	0	0	23,150	18,801	0	18,801	
9	361.2 Collection Sewers - G	201,350	27,393	228,744	0	0	228,744	215,047	0	215,047	
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	
11	363.2 Services to Customers	49,617	8,190	57,807	0	0	57,807	53,712	0	53,712	
12	364.2 Flow Measuring Devices	0	332	332	0	0	332	166	0	166	
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	
14	389.2 Other Plant & Misc. Equipme	0	487	487	0	0	487	244	0	244	
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	
18	370.3 Receiving Wells	14,502	2,766	17,268	0	0	17,268	15,885	0	15,885	
19	371.3 Pumping Equipment	75,945	16,464	92,409	0	0	92,409	84,177	0	84,177	
20	389.3 Other Plant & Misc. Equipme	0	0	0	0	0	0	0	0	0	
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	
23	354.4 Structures & Improvements	78,604	7,630	86,234	0	0	86,234	82,419	0	82,419	
24	380.4 Treatment & Disposal	159,476	19,069	178,545	0	0	178,545	169,010	0	169,010	
25	381.4 Plant Sewers	81	22	103	0	0	103	92	0	92	
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	
27	389.4 Other Plant & Misc. Equipme	0	0	0	0	0	0	0	0	0	
28	GENERAL PLANT										
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	
30	354.5 Structures & Improvements	4,346	832	5,178	0	0	5,178	4,762	0	4,762	
31	390.5 Office Furniture & Equipment	5,465	1,138	6,604	0	0	6,604	6,034	0	6,034	
32	390.51 Computer Equipment	2,803	4,397	7,200	0	3,218	10,419	5,002	1,609	6,611	
33	391.5 Transportation Equipment	13,813	3,780	17,593	0	0	17,593	15,703	0	15,703	
34	392.5 Stores Equipment	51	10	61	0	0	61	56	0	56	
35	393.5 Tools, Shop, & Garage	3,921	537	4,458	0	0	4,458	4,190	0	4,190	
36	394.5 Laboratory Equipment	822	127	949	0	0	949	886	0	886	
37	395.5 Power Operated Equipment	8,950	934	9,884	0	0	9,884	9,417	0	9,417	
38	396.5 Communication Equipment	1,309	353	1,662	0	0	1,662	1,485	0	1,485	
39	397.5 Miscellaneous Equipment	187	80	267	0	0	267	227	0	227	
40	398.5 Other Tangible Plant	372	94	466	0	0	466	419	0	419	
41		0									
42	INTANGIBLE PLANT	1,280	72	1,352	0	0	1,352	1,316	0	1,316	
43	COLLECTION PLANT	265,421	45,100	310,521	0	0	310,521	287,971	0	287,971	
44	SYSTEM PUMPING PLANT	90,447	19,230	109,677	0	0	109,677	100,062	0	100,062	
45	TREATMENT AND DISPOSAL	238,161	26,721	264,882	0	0	264,882	251,521	0	251,521	
46	GENERAL PLANT	42,040	12,282	54,322	0	3,218	57,541	48,181	1,609	49,791	
47											
48	TOTAL SEWER ACCUM. DEP.	637,348	103,406	740,754	0	3,218	743,973	689,051	1,609	690,660	

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Marlon / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL	
		Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	0%	0
3	352.1 Franchises	1,316	0	1,316	0%	0
4	389.1 Other Plant & Misc.	0	0	0	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	0	0	0	0%	0
8	360.2 Collection Sewers - F	18,801	0	18,801	15%	2,820
9	361.2 Collection Sewers - G	215,047	0	215,047	15%	32,257
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	53,712	0	53,712	0%	0
12	364.2 Flow Measuring Devices	166	0	166	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	244	0	244	15%	37
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	0	0	0	0%	0
18	370.3 Receiving Wells	15,885	0	15,885	15%	2,383
19	371.3 Pumping Equipment	84,177	0	84,177	15%	12,626
20	389.3 Other Plant & Misc. Equipment	0	0	0	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	82,419	0	82,419	19%	15,660
24	380.4 Treatment & Disposal	169,010	0	169,010	19%	32,112
25	381.4 Plant Sewers	92	0	92	19%	17
26	382.4 Outfall Sewer Lines	0	0	0	0%	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	4,762	0	4,762	0%	0
31	390.5 Office Furniture & Equipment	6,034	0	6,034	0%	0
32	390.51 Computer Equipment	6,611	0	6,611	0%	0
33	391.5 Transportation Equipment	15,703	0	15,703	0%	0
34	392.5 Stores Equipment	56	0	56	0%	0
35	393.5 Tools, Shop, & Garage	4,190	0	4,190	0%	0
36	394.5 Laboratory Equipment	886	0	886	0%	0
37	395.5 Power Operated Equipment	9,417	0	9,417	0%	0
38	396.5 Communication Equipment	1,485	0	1,485	0%	0
39	397.5 Miscellaneous Equipment	227	0	227	0%	0
40	398.5 Other Tangible Plant	419	0	419	0%	0
41						
42	INTANGIBLE PLANT	1,316	0	1,316		0
43	COLLECTION PLANT	287,971	0	287,971		35,114
44	SYSTEM PUMPING PLANT	100,062	0	100,062		15,009
45	TREATMENT AND DISPOSAL	251,521	0	251,521		47,789
46	GENERAL PLANT	49,791	0	49,791		0
47						
48	TOTAL SEWER ACCUM. DEP.	690,660	0	690,660		97,912
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				14.18%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 16775 ENDED 10/31/85		34,775
2	BALANCE ENDED 12/31/77		0
3	1978 Additions		0
4	1978 Retirements		0
5	1978 Adjustments		0
6	1978 Net Additions		0
7	12/31/78 BALANCE		0
8	1979 Additions		0
9	1979 Retirements		0
10	1979 Adjustments		0
11	1979 Net Additions		0
12	12/31/79 BALANCE		0
13	1980 Additions		0
14	1980 Retirements		0
15	1980 Adjustments		0
16	1980 Net Additions		0
17	12/31/80 BALANCE		0
18	1981 Additions		0
19	1981 Retirements		0
20	1981 Adjustments		0
21	1981 Net Additions		0
22	12/31/81 BALANCE		0
23	1982 Additions		0
24	1982 Retirements		0
25	1982 Adjustments		0
26	1982 Net Additions		0
27	12/31/82 BALANCE		0
28	1983 Additions		0
29	1983 Retirements		0
30	1983 Adjustments		0
31	1983 Net Additions		0
32	12/31/83 BALANCE		0
33	1984 Additions		0
34	1984 Retirements		0
35	1984 Adjustments		0
36	1984 Net Additions		0
37	10/31/85 BALANCE		34,775
38	1985 Additions		2,040
39	1985 Retirements		0
40	1985 Adjustments		0
41	1985 Net Additions		2,040
42	12/31/85 BALANCE		36,815

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marlon / Marlon Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	36,815
2	1986 Additions	38,520
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	38,520
6	12/31/86 BALANCE	75,335
7	1987 Additions	95,333
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	95,333
11	12/31/87 BALANCE	170,668
12	1988 Additions	27,720
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	27,720
16	12/31/88 BALANCE	198,388
17	1989 Additions	50,179
18	1989 Retirements	0
19	1989 Adjustments	(158)
20	1989 Net Additions	50,021
21	12/31/89 BALANCE	248,409
22	1990 Additions	4,936
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,936
26	12/31/90 BALANCE	253,345
27	1991 Additions	1,060
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,060
31	12/31/91 BALANCE	254,405

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

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	111,832	360	112,192	0	0	112,192	112,012	0	112,012	
2	Line/Main Extension Fees	118,368	550	118,918	0	0	118,918	118,643	0	118,643	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	23,145	150	23,295	0	0	23,295	23,220	0	23,220	
6	TOTAL SEWER CIAC	253,345	1,060	254,405	0	0	254,405	253,875	0	253,875	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC
Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 18778 ENDED 10/31/85	935
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	10/31/85 BALANCE	935
38	1985 Additions	307
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	307
42	12/31/85 BALANCE	1,242

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/86 BALANCE	1,242
2	1986 Additions	1,488
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,488
6	12/31/86 BALANCE	2,730
7	1987 Additions	3,426
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,426
11	12/31/87 BALANCE	6,156
12	1988 Additions	6,580
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	6,580
16	12/31/88 BALANCE	12,736
17	1989 Additions	7,290
18	1989 Retirements	0
19	1989 Adjustments	2
20	1989 Net Additions	7,292
21	12/31/89 BALANCE	20,028
22	1990 Additions	9,139
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	9,139
26	12/31/90 BALANCE	29,167
27	1991 Additions	9,257
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	9,257
31	12/31/91 BALANCE	38,424

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920198-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	13,822	5,138	19,059	0	0	19,059	16,491	0	16,491	
2	Line/Main Extension Fees	12,840	3,508	16,348	0	0	16,348	14,594	0	14,594	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	2,405	611	3,016	0	0	3,016	2,711	0	2,711	
6	TOTAL SEWER ACCUM. AMORT. CIAC	29,167	9,257	38,424	0	0	38,424	33,795	0	33,795	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-18 (S)

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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Marlon / Marion Oaks Utilities
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

		(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	209,912	(6,314)	203,599	209,912	21,335	231,247	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	26,239	(789)	25,450	26,239	2,667	28,906		

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 ☒

Historic ☒ 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)	(3)
		Test Year Ended 12/31/91	Test Year Ended 12/31/90
1	Utility Plant In Service	206,666,463	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	540,668	1,236,842
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	1,284,225	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 ☒
Historic ☒ 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	1,986,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	833,391	833,391
19	Accrued Customer Refunds	1,805,509	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	8,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions in Aid of Contribution	80,318,480	80,296,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,699	1,491,387
31			
32	TOTAL DEFERRED CREDITS	92,021,644	88,208,903
33			
34	TOTAL EQUITY CAPITAL & LIABILITIES	245,517,268	235,854,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

	(1)	(2)	(3)	(4)
	ACQUISITION 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/adjustments)	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			
		1991	Supporting Schedules	Recap Schedules
8	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	12.90%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	14.18%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Marion Oaks Utilities - 11001

Marion County (SSU)

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

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	340,943	101,859	442,802	210,529	653,331	47.54%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	340,943	101,859	442,802	210,529	653,331		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	209,912	21,335	231,247	0	231,247		B-6 (S)
6	Depreciation, net of CIAC Amort.	80,701	0	80,701	0	80,701		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	51,250	10,763	62,014	9,474	71,488		B-15, B-3 (S)
9	Provision For Income Taxes	(47,289)	26,309	(20,980)	75,657	54,677		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	294,575	58,408	352,982	85,131	438,113		
11	NET OPERATING INCOME:	46,368	43,451	89,820	125,398	215,218		
12	RATE BASE	1,862,919		1,860,136		1,860,136		A-2 (S)
13	RATE OF RETURN	2.49%		4.83%		11.57%		D-1 (S)

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

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ 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-2 (S)

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	Sewer Sales	340,943	101,859	442,802	175,734	618,536	39.88%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	340,943	101,859	442,802	175,734	618,536		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	209,912	(6,314)	203,599	0	203,599		B-6 (S)
6	Depreciation, net of CIAC Amort.	80,701	0	80,701	0	80,701		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	51,250	10,763	62,014	7,908	69,922		B-15, B-3 (S)
9	Provision For Income Taxes	(47,289)	36,789	(10,500)	63,153	52,653		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	294,575	41,239	335,813	71,061	406,874		
11	NET OPERATING INCOME:	46,369	60,620	106,989	104,673	211,661		
12	RATE BASE	1,862,819		1,856,680		1,856,680		A-2 (S)
13	RATE OF RETURN	2.49%		5.76%		11.40%		D-1 (S)

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

Company: SSU / Marlon / Marlon Oaks Utilities
Docket No.: 920198-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (%)	12.43% (A)	12.83%	D-1 (S)	B-2 (S)
3	Rate of Return (%)	11.40% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	1,856,680	1,860,136	A-2 (S)	-
5	Required Income (L3 x L4)	211,661	215,218	-	-
6	Adjusted income under Present Rates	106,989	89,820	B-2 (S)	-
7	Income Deficiency (L5 - L6)	104,673	125,398	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	167,826	201,055	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	175,734	210,529	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	167,826	201,055	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	63,153	75,657	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	7,908	9,474	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE (L11 - (L15 + L17))	104,673	125,398		B-2 (S)
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 Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
20	Long-Term Debt	52.00%	11.15%	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%	12.43%	5.61%
25	Adjustment for Gas	-2.41%	12.43%	-0.30%
26	TOTAL	100.00%		11.40%

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	Description	PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	101,859	101,859	B-4 (S)
3				
4	2.			
5				
6				
7		101,859	101,859	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(6,314)	(6,314)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		5,595	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		1,191	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		2,128	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(166)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		7,351	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		11,549	B-6 (S)
22				
23		(6,314)	21,335	
24	C. DEPRECIATION NET OF CIAC AMORT:			
25	1.			B-14 (S)
26				
27	2.			
28				
29				
30		0	0	
31	D. AMORTIZATION:			
32	1.			B-18 (S)
33				
34	2.			
35				
36				
37		0	0	
38	E. TAXES OTHER THAN INCOME:			
39	1. Calculate RAF impact due to difference between booked and annualized revenues.	4,584	4,584	B-15 (S)
40				
41	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC.	6,180	6,180	B-15 (S)
42				
43				
44		10,763	10,763	
45	F. INCOME TAXES:			
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	36,789	26,309	B-17 (S)
47				
48	2.			
49				
50				
51		36,789	26,309	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	60,620	43,451	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

		(1)	(2)	(3)	(4)
		1991 REVENUES (PRESENT)			
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues	
1	SEWER SALES:				
2	521.1 Flat Rate - Residential	(102,599)	0		
3	521.2 Flat Rate - Commercial	0	0		
4	521.3 Flat Rate - Industrial	0	0		
5	521.4 Flat Rate - Public Authorities	0	0		
6	521.5 Flat Rate - Multi-Family	0	0		
7	521.6 Flat Rate - Other	0	0		
8	522.1 Measured - Residential	418,328	0		
9	522.2 Measured - Commercial	23,027	0		
10	522.3 Measured - Industrial	0	0		
11	522.4 Measured - Public Authorities	0	0		
12	522.5 Measured - Multi-Family	0	0		
	SUBTOTAL SEWER SALES	338,756	104,046	442,802	
	OTHER SEWER SALES:				
13	523 Other Sales - Public Authorities	0	0		
14	524 Revenues from Other Systems	0	0		
15	525 Interdepartmental Sales	0	0		
16	535 Unbilled Revenues	2,187	0		
17	SUBTOTAL OTHER SEWER SALES	2,187	(2,187)	0	
18	TOTAL SEWER SALES	340,943	101,859	442,802	
	OTHER SEWER REVENUES:				
19	531 Sale of Sludge	0	0		
20	532 Forfeited Discounts	0	0		
21	534 Rents from Sewer Property	0	0		
22	535 Interdepartmental Rents	0	0		
23	536 Other Sewer Revenues	0	0		
24	TOTAL OTHER SEWER REVENUES	0	0	0	
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	340,943	101,859	442,802	
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	340,943	101,859	442,802	

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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 - .8)			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	701 Salaries & Wages - Employees	71,608	5,183	76,790	35,793	1,790	37,583	8,977	1,399	10,376	26,837	1,994	28,831	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	22,326	3,672	25,997	10,034	(2,972)	7,062	2,573	(722)	1,851	9,719	7,365	17,084	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	23,349	848	24,197	23,349	848	24,197	0	0	0	0	0	0	
6	715 Purchased Power	29,312	45	29,357	28,851	0	28,851	0	39	39	461	6	468	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	2,123	77	2,200	2,123	77	2,200	0	0	0	0	0	0	
9	720 Materials and Supplies	28,699	1,233	29,933	26,393	958	27,351	86	148	234	2,220	127	2,347	
10	731 Contractual Services - Engr.	4	0	5	0	0	0	0	0	0	4	0	5	
11	732 Contractual Services - Acct.	2,158	91	2,249	0	0	0	0	0	0	2,158	91	2,249	
12	733 Contractual Services - Legal	1,017	59	1,076	140	5	145	0	0	0	877	54	931	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	6,061	254	6,315	5,014	182	5,196	0	0	0	1,047	72	1,119	
15	741 Rental of Building/Real Prop.	418	207	626	0	0	0	0	0	0	418	207	626	
16	742 Rental of Equipment	16	1	17	0	0	0	0	0	0	16	1	17	
17	750 Transportation Expense	5,290	256	5,546	5,265	191	5,456	14	58	71	11	7	19	
18	756 Insurance - Vehicle	1,273	216	1,488	0	0	0	0	0	0	1,273	216	1,488	
19	757 Insurance - General Liability	1,481	164	1,645	0	0	0	0	0	0	1,481	164	1,645	
20	758 Insurance - Workman's Comp.	28	2,476	2,504	0	1,246	1,246	0	321	321	28	909	937	
21	759 Insurance - Other	867	36	903	0	0	0	0	0	0	867	36	903	
22	760 Advertising Expense	91	7	98	0	0	0	0	0	0	91	7	98	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	5,595	5,595	0	0	0	0	0	0	0	5,595	5,595	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	2,326	151	2,477	0	0	0	2,326	151	2,477	0	0	0	
26	775 Miscellaneous Expenses	11,464	765	12,229	50	2	52	17	54	71	11,397	710	12,107	
27	TOTAL SEWER O&M EXPENSES	209,912	21,335	231,247	137,011	2,327	139,338	13,993	1,448	15,441	58,908	17,560	76,468	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	71,608	5,183	76,790	35,793	1,790	37,583	8,977	1,399	10,376	26,837	1,994	28,831	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	22,326	3,672	25,997	10,034	(2,972)	7,062	2,573	(722)	1,851	9,719	7,365	17,084	
32	TOTAL SEWER LABOR COSTS	93,933	8,855	102,788	45,828	(1,182)	44,645	11,550	677	12,227	36,556	9,360	45,915	

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

Company: SSU / Marion / Marion Oaks 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-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (1 - .8)			(5) 1991 DIRECT O&M (1 - .6)			(8) 1991 ALLOCATED CUST ACCTS (.7)			(11) 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	701 Salaries & Wages - Employees	71,608	0	71,608	35,793	0	35,793	8,977	0	8,977	26,837	0	26,837
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	22,326	(8,692)	13,634	10,034	(3,219)	6,815	2,573	(863)	1,709	9,719	(4,609)	5,110
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	23,349	0	23,349	23,349	0	23,349	0	0	0	0	0	0
6	715 Purchased Power	29,312	0	29,312	28,851	0	28,851	0	0	0	461	0	461
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	2,123	0	2,123	2,123	0	2,123	0	0	0	0	0	0
9	720 Materials and Supplies	28,699	0	28,699	26,393	0	26,393	86	0	86	2,220	0	2,220
10	731 Contractual Services - Engr.	4	0	4	0	0	0	0	0	0	4	0	4
11	732 Contractual Services - Acct.	2,158	0	2,158	0	0	0	0	0	0	2,158	0	2,158
12	733 Contractual Services - Legal	1,017	0	1,017	140	0	140	0	0	0	877	0	877
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	6,061	0	6,061	5,014	0	5,014	0	0	0	1,047	0	1,047
15	741 Rental of Building/Real Prop.	418	0	418	0	0	0	0	0	0	418	0	418
16	742 Rental of Equipment	16	0	16	0	0	0	0	0	0	16	0	16
17	750 Transportation Expense	5,290	0	5,290	5,265	0	5,265	14	0	14	11	0	11
18	756 Insurance - Vehicle	1,273	0	1,273	0	0	0	0	0	0	1,273	0	1,273
19	757 Insurance - General Liability	1,481	0	1,481	0	0	0	0	0	0	1,481	0	1,481
20	758 Insurance - Workman's Comp.	28	2,378	2,406	0	1,203	1,203	0	302	302	28	874	902
21	759 Insurance - Other	867	0	867	0	0	0	0	0	0	867	0	867
22	760 Advertising Expense	91	0	91	0	0	0	0	0	0	91	0	91
23	766 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	2,326	0	2,326	0	0	0	2,326	0	2,326	0	0	0
26	775 Miscellaneous Expenses	11,464	0	11,464	50	0	50	17	0	17	11,397	0	11,397
27	TOTAL SEWER O&M EXPENSES	209,912	(6,314)	203,599	137,011	(2,017)	134,995	13,993	(562)	13,431	58,908	(3,735)	55,173
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	71,608	0	71,608	35,793	0	35,793	8,977	0	8,977	26,837	0	26,837
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	22,326	(8,692)	13,634	10,034	(3,219)	6,815	2,573	(863)	1,709	9,719	(4,609)	5,110
32	TOTAL SEWER LABOR COSTS	93,933	(8,692)	85,242	45,828	(3,219)	42,608	11,550	(863)	10,686	36,556	(4,609)	31,947

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Historic ☒ Projected ☐

Recap Schedules: B-6 (S) P. 1 of 5

24-Apr

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Marion / Marion Oaks 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-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.1-6 Salaries & Wages - Employees	1,912	2,159	3,886	3,000	3,179	3,325	2,673	4,726	2,285	2,705	2,385	3,558	35,793	0	35,793	1,790	37,583	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.1-6 Employee Pensions & Benefits	771	887	1,150	788	813	898	711	1,327	636	698	638	715	10,034	(3,219)	6,815	(2,972)	7,062	
4	710.1-6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.1-6 Sludge Removal Expense	1,296	837	3,366	2,372	2,507	1,870	1,631	1,653	0	3,888	2,446	1,485	23,349	0	23,349	848	24,197	
6	715.1-6 Purchased Power	2,247	1,951	657	4,048	1,764	2,449	2,395	2,415	1,325	3,120	3,891	2,587	28,851	0	28,851	0	28,851	
7	716.1-6 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.1-6 Chemicals	250	159	0	159	0	464	0	64	172	42	85	727	2,123	0	2,123	77	2,200	
9	720.1-6 Materials and Supplies	1,134	731	1,982	5,590	3,477	1,854	1,248	1,793	1,375	1,627	2,428	3,154	26,393	0	26,393	958	27,351	
10	731.1-6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	733.1-6 Contractual Services - Legal	0	0	0	0	0	140	0	0	0	0	0	0	140	0	140	5	145	
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.1-6 Contractual Services - Other	229	306	293	80	616	45	175	30	643	146	613	1,839	5,014	0	5,014	182	5,196	
15	741.1-6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	742.1-6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	750.1-6 Transportation Expense	470	497	428	534	834	290	460	324	364	509	273	281	5,265	0	5,265	191	5,456	
18	756.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	757.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	758.1-6 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	1,203	1,203	1,246	1,246	
21	759.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	760.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	775.1-6 Miscellaneous Expenses	0	0	0	50	0	0	0	0	0	0	0	0	50	0	50	2	52	
27	DIRECT SEWER O&M EXPENSES	8,309	7,527	11,762	16,621	13,189	11,335	9,293	12,332	6,800	12,736	12,759	14,347	137,011	(2,017)	134,995	2,327	138,338	
28															Total Labor		Total Labor	Total Adj. Labor	
29																			
30																			
31																			
32																			
33																			
														TOTAL SEWER DIRECT LABOR COSTS		45,828	(1,182)	44,645	
														701.1-6 Salaries & Wages - Employees		35,793	1,790	37,583	
														703.1-6 Salaries & Wages - Officers, Etc.		0	0	0	
														704.1-6 Employee Pensions & Benefits		10,034	(2,972)	7,062	

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	491	730	898	723	773	516	704	769	626	748	847	1,051	8,977	0	8,977	1,399	10,376	
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.7 Employee Pensions & Benefits	141	209	257	207	222	177	202	220	180	214	243	301	2,573	(863)	1,709	(722)	1,851	
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39	39	
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.7 Materials and Supplies	5	7	9	7	7	6	7	7	6	7	8	10	86	0	86	148	234	
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	750.7 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	2	14	0	14	58	71	
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	302	302	321	321	
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.7 Bad Debt Expense	127	189	233	187	200	160	182	199	162	194	219	272	2,326	0	2,326	151	2,477	
26	775.7 Miscellaneous Expenses	1	1	2	1	1	1	1	1	1	1	2	2	17	0	17	54	71	
27	SEWER CUST ACCTS EXPENSES	765	1,138	1,399	1,127	1,205	960	1,098	1,199	978	1,165	1,321	1,639	13,993	(562)	13,431	1,448	15,441	
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor	
29																			
30	701.7 Salaries & Wages - Employees															8,977	1,399	10,376	
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.7 Employee Pensions & Benefits															2,573	(722)	1,851	
33	TOTAL SEWER CUST ACCTS LABOR COSTS															11,550	677	12,227	

0392

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Marlon / Marlon Oaks Utilities
Docket No.: 920193-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-6 (S)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.8 Salaries & Wages - Employees	1,929	2,267	2,160	2,169	2,267	2,220	2,333	2,106	2,265	2,345	2,026	2,710	26,837	0	26,837	1,994	28,831
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	699	828	782	793	821	804	845	763	820	849	734	981	9,719	(4,609)	5,110	7,365	17,084
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	33	39	37	38	39	38	40	36	39	40	35	47	461	0	461	6	468
7	716.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials and Supplies	160	189	179	181	188	184	193	174	187	194	168	224	2,220	0	2,220	127	2,347
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	5
11	732.8 Contractual Services - Acct.	155	184	174	176	182	178	188	169	182	189	163	218	2,158	0	2,158	91	2,249
12	733.8 Contractual Services - Legal	63	75	71	72	74	73	76	69	74	77	66	89	877	0	877	54	931
13	734.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	75	89	84	85	88	87	91	82	88	92	79	106	1,047	0	1,047	72	1,119
15	741.8 Rental of Building/Real Prop.	30	36	34	34	35	35	36	33	35	37	32	42	418	0	418	207	626
16	742.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	2	16	0	16	1	17
17	750.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	7	19
18	756.8 Insurance - Vehicle	91	108	102	104	108	105	111	100	107	111	96	129	1,273	0	1,273	216	1,488
19	757.8 Insurance - General Liability	106	126	119	121	125	122	129	118	125	129	112	150	1,481	0	1,481	164	1,645
20	758.8 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	3	28	874	902	909	937
21	759.8 Insurance - Other	62	74	70	71	73	72	75	68	73	76	65	88	867	0	867	36	903
22	760.8 Advertising Expense	7	8	7	7	8	8	8	7	8	8	7	9	91	0	91	7	98
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,595	5,595
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	819	971	918	930	963	943	991	894	962	996	860	1,151	11,397	0	11,397	710	12,107
27	SEWER A&G EXPENSES	4,234	5,021	4,742	4,804	4,976	4,872	5,121	4,622	4,971	5,148	4,446	5,949	58,908	(3,735)	55,173	17,560	76,468
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor
29																		
30	701.8 Salaries & Wages - Employees															26,837	1,994	28,831
31	703.8 Salaries & Wages - Officers, Etc.															0	0	0
32	704.8 Employee Pensions & Benefits															9,719	7,365	17,084
33	TOTAL SEWER A&G LABOR COSTS															36,556	9,360	45,915

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Marion / Marion Oaks Utilities

Docket No. 920193-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-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	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	701.1-8 Salaries & Wages - Employees	71,608	0	71,608	71,608	0	0	652	1,040	(188)	73,134	3,657	0	5,183	76,790
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	22,326	(8,692)	13,634	22,326	(8,692)	0	173	135	0	13,942	508	11,549	3,672	25,967
4	710.1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal	23,349	0	23,349	23,349	0	0	0	0	0	23,349	848	0	848	24,197
6	715.1-8 Purchased Power	29,312	0	29,312	29,312	0	0	8	39	0	29,357	0	0	45	29,357
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	2,123	0	2,123	2,123	0	0	0	0	0	2,123	77	0	77	2,200
9	720.1-8 Materials and Supplies	28,699	0	28,699	28,699	0	0	30	155	0	28,884	1,048	0	1,233	29,933
10	731.1-8 Contractual Services - Engr	4	0	4	4	0	0	0	0	0	4	0	0	0	5
11	732.1-8 Contractual Services - Acct.	2,158	0	2,158	2,158	0	0	12	0	0	2,170	79	0	91	2,260
12	733.1-8 Contractual Services - Legal	1,017	0	1,017	1,017	0	0	21	0	0	1,038	38	0	59	1,076
13	734.1-8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	6,061	0	6,061	6,061	0	0	32	0	0	6,094	221	0	254	6,315
15	741.1-8 Rental of Building/Real Prop.	418	0	418	418	0	0	0	185	0	604	22	0	207	626
16	742.1-8 Rental of Equipment	16	0	16	16	0	0	1	0	0	18	1	0	1	17
17	750.1-8 Transportation Expense	5,290	0	5,290	5,290	0	0	7	55	0	5,352	194	0	256	5,546
18	756.1-8 Insurance - Vehicle	1,273	0	1,273	1,273	0	0	34	130	0	1,436	52	0	216	1,488
19	757.1-8 Insurance - General Liability	1,481	0	1,481	1,481	0	0	31	75	0	1,587	58	0	164	1,645
20	758.1-8 Insurance - Workman's Comp.	28	2,378	2,406	28	2,378	0	0	10	0	2,416	88	0	2,476	2,504
21	759.1-8 Insurance - Other	867	0	867	867	0	0	4	0	0	872	32	0	36	903
22	760.1-8 Advertising Expense	91	0	91	91	0	0	3	0	0	95	3	0	7	98
23	766.1-8 Reg. Comm. Exp - Rate Case Amort.	0	0	0	0	0	5,595	0	0	0	5,595	0	0	5,595	5,595
24	767.1-8 Reg. Comm. Exp - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	2,326	0	2,326	2,326	0	0	0	151	0	2,477	0	0	151	2,477
26	775.1-8 Miscellaneous Expenses	11,464	0	11,464	11,464	0	0	185	152	0	11,801	428	0	765	12,229
27	TOTAL SEWER O&M EXPENSES	208,912	(6,314)	203,598	208,912	(6,314)	5,595	1,191	2,128	(188)	212,348	7,351	11,549	21,335	231,247

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%. (AIC 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (70X.1 - .6)

Company: SSU / Marion / Marion Oaks 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-6 (S)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 4 of 10
Supporting Schedules: Allocation Schedules

Line No	Account No. and Name	(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											
		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	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	701.1-6 Salaries & Wages - Employees	35,793		35,793	35,793					35,793	1,790		1,790	37,583		
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0					0	0		0	0		
3	704.1-6 Employee Pensions & Benefits	10,034	(3,219)	6,815	10,034	(3,219)				6,815	247		(2,972)	7,062		
4	710.1-6 Purchased Sewer	0		0	0					0			0	0		
5	711.1-6 Sludge Removal	23,349		23,349	23,349					23,349	548		548	24,197		
6	715.1-6 Purchased Power	28,851		28,851	28,851					28,851			0	28,851		
7	716.1-6 Fuel for Power Purchased	0		0	0					0	0		0	0		
8	718.1-6 Chemicals	2,123		2,123	2,123					2,123	77		77	2,200		
9	720.1-6 Materials and Supplies	26,393		26,393	26,393					26,393	958		958	27,351		
10	731.1-6 Contractual Services - Engr	0		0	0					0	0		0	0		
11	732.1-6 Contractual Services - Acct.	0		0	0					0	0		0	0		
12	733.1-6 Contractual Services - Legal	140		140	140					140	5		5	145		
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0					0	0		0	0		
14	735.1-6 Contractual Services - Other	5,014		5,014	5,014					5,014	182		182	5,196		
15	741.1-6 Rental of Building/Real Prop.	0		0	0					0	0		0	0		
16	742.1-6 Rental of Equipment	0		0	0					0	0		0	0		
17	750.1-6 Transportation Expense	5,265		5,265	5,265					5,265	191		191	5,456		
18	756.1-6 Insurance - Vehicle	0		0	0					0	0		0	0		
19	757.1-6 Insurance - General Liability	0		0	0					0	0		0	0		
20	758.1-6 Insurance - Workman's Comp.	0	1,203	1,203	0	1,203				1,203	44		1,246	1,246		
21	759.1-6 Insurance - Other	0		0	0					0	0		0	0		
22	760.1-6 Advertising Expense	0		0	0					0	0		0	0		
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0					0	0		0	0		
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0					0	0		0	0		
25	770.1-6 Bad Debt Expense	0		0	0					0	0		0	0		
26	775.1-6 Miscellaneous Expenses	50		50	50					50	2		2	52		
27	TOTAL SEWER DIRECT O&M EXPENSES	137,011	(2,017)	134,995	137,011	(2,017)	0	0	0	134,995	4,343	0	2,327	139,338		

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%. (AIC 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates

0395

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / Marion Oaks Utilities

Docket No. 920199-W5
Test Year Ended: 12/31/91
Interim [X] Final []
Historic [X] Projected []

FPSC
Schedule: B-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
			Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M		Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS		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
Line No	Account No. and Name	Per Books O&M			Per Books O&M			Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses						
1	701.7 Salaries & Wages - Employees	8,977		8,977	8,977				992	(87)	9,882	494		1,399	10,376
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	2,573	(863)	1,709	2,573	(863)			77		1,786	65		(722)	1,851
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				39		39			39	39
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	86		86	86				140		226	8		148	234
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	14		14	14				55		69	3		58	71
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp	0	302	302	0	302			8		309	11		321	321
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0				0		0	0		0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0	0		0	0
25	770.7 Bad Debt Expense	2,326		2,326	2,326				151		2,477			151	2,477
26	775.7 Miscellaneous Expenses	17		17	17				52		69	2		54	71
27	TOTAL SEWER CUST ACCT EXPENSES	13,993	(562)	13,431	13,993	(562)	0	0	1,513	(87)	14,857	583	0	1,448	15,441

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" (480.129) 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 - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Marion / Marion Oaks Utilities

Docket No. 920199-W5
 Test Year Ended: 12/31/91
 Inform [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-6 (S)
 Page 10 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 8 of 10
 Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
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	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	701.8 Salaries & Wages - Employees	26,837		26,837	26,837			652	48	(79)	27,458	1,373		1,994	28,831
2	703.8 Salaries & Wages - Officers, Etc	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	9,719	(4,609)	5,110	9,719	(4,609)		173	58		5,341	194	11,549	7,365	17,084
4	710.8 Purchased Sewer	0		0	0			0	0		0			0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	461		461	461			6	0		468			6	488
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	2,220		2,220	2,220			30	15		2,265	82		127	2,347
10	731.8 Contractual Services - Engr	4		4	4			0	0		4	0		0	5
11	732.8 Contractual Services - Acct	2,158		2,158	2,158			12	0		2,170	79		91	2,369
12	733.8 Contractual Services - Legal	877		877	877			21	0		898	33		54	931
13	734.8 Contractual Services - Mgmt Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	1,047		1,047	1,047			32	0		1,080	38		72	1,118
15	741.8 Rental of Building/Real Prop	418		418	418			0	185		604	22		207	626
16	742.8 Rental of Equipment	16		16	16			1	0		16	1		1	17
17	750.8 Transportation Expense	11		11	11			7	0		18	1		7	19
18	756.8 Insurance - Vehicle	1,273		1,273	1,273			34	130		1,438	52		216	1,488
19	757.8 Insurance - General Liability	1,481		1,481	1,481			31	75		1,587	98		184	1,845
20	758.8 Insurance - Workman's Comp.	28	874	902	28	874		0	2		904	33		909	937
21	759.8 Insurance - Other	867		867	867			4	0		872	32		36	903
22	760.8 Advertising Expense	91		91	91			3	0		95	3		7	98
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		5,595	0	0		5,595			5,595	5,595
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	11,397		11,397	11,397			185	101		11,683	424		710	12,187
27	TOTAL SEWER A&G EXPENSES	58,908	(3,735)	55,173	58,908	(3,735)	5,595	1,181	615	(79)	63,484	2,425	11,549	17,560	78,488

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates

0397

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Marion / Marion Oaks Utilities

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

FPSC

Docket No.: 920199-WVS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Schedule: B-8 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/85	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-8 Salaries & Wages - Employees	44,828	71,808	26,982	60.48%	68,658	2,949	4.30%
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	0	13,634	13,634	N.A.	0	13,634	N.A.
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0	23,349	23,349	N.A.	0	23,349	N.A.
6	715.1-8 Purchased Power	29,220	29,312	92	0.31%	44,956	(15,644)	-34.80%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	0	2,123	2,123	N.A.	0	2,123	N.A.
9	720.1-8 Materials and Supplies	18,960	28,699	11,739	69.22%	26,093	2,606	9.99%
10	731.1-8 Contractual Services - Engr.	0	4	4	N.A.	0	4	N.A.
11	732.1-8 Contractual Services - Acct.	0	2,158	2,158	N.A.	0	2,158	N.A.
12	733.1-8 Contractual Services - Legal	0	1,017	1,017	N.A.	0	1,017	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	493	6,061	5,568	1129.50%	758	5,303	699.14%
15	741.1-8 Rental of Building/Real Prop.	0	418	418	N.A.	0	418	N.A.
16	742.1-8 Rental of Equipment	0	16	16	N.A.	0	16	N.A.
17	750.1-8 Transportation Expense	0	5,290	5,290	N.A.	0	5,290	N.A.
18	756.1-8 Insurance - Vehicle	0	1,273	1,273	N.A.	0	1,273	N.A.
19	757.1-8 Insurance - General Liability	0	1,481	1,481	N.A.	0	1,481	N.A.
20	758.1-8 Insurance - Workmen's Comp.	0	2,406	2,406	N.A.	0	2,406	N.A.
21	759.1-8 Insurance - Other	854	867	13	1.55%	1,314	(447)	-33.99%
22	760.1-8 Advertising Expense	0	91	91	N.A.	0	91	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	3,414	0	(3,414)	-100.00%	5,253	(5,253)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	387	2,326	1,939	500.91%	595	1,730	290.57%
26	775.1-8 Miscellaneous Expenses	469	11,464	10,995	2344.35%	722	10,742	1488.77%
26	TOTAL SEWER O&M EXPENSES	96,423	209,598	107,176	111.19%	148,349	55,250	37.24%
27	SUBTOTAL (less accts. 766 & 767)	93,009	209,598	110,589	119.90%	143,096	50,502	29.72%
28	Average ERC's	1,100	1,337	237	21.55%			
29	Average Consumer Price Index - U	107.6	136.2	29	26.58%			
30				Compounded Multiplier =	53.85%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16778, 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 (8) = (L30 + 1) x (2)
 Column (7) = (3) - (6)
 Column (9) = (7) / (5)

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (70X.1 - 70X.6)

Company: SSV / Marion / Marion Oaks Utilities

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-5 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-5 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/85	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-6 Salaries & Wages - Employees	30,128	35,793	5,665	18.80%	46,353	(10,559)	-22.78%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		6,815	6,815	N.A.	0	6,815	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense		23,349	23,349	N.A.	0	23,349	N.A.
6	715.1-6 Purchased Power	29,220	28,851	(369)	-1.26%	44,956	(16,105)	-35.82%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals		2,123	2,123	N.A.	0	2,123	N.A.
9	720.1-6 Materials and Supplies	7,210	28,393	19,183	266.05%	11,093	15,300	137.93%
10	731.1-6 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal		140	140	N.A.	0	140	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other		5,014	5,014	N.A.	0	5,014	N.A.
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment		0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense		5,265	5,265	N.A.	0	5,265	N.A.
18	756.1-6 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.		1,203	1,203	N.A.	0	1,203	N.A.
21	759.1-6 Insurance - Other		0	0	N.A.	0	0	N.A.
22	780.1-6 Advertising Expense		0	0	N.A.	0	0	N.A.
23	786.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	787.1-6 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses		50	50	N.A.	0	50	N.A.
26	TOTAL SEWER O&M EXPENSES	66,558	134,995	68,437	102.62%	102,401	32,594	31.83%
27	SUBTOTAL (less accts. 786 & 787)	66,558	134,995	68,437	102.62%	102,401	32,594	24.14%
28	Average ERC's	1,100	1,337	237	21.55%			
29	Average Consumer Price Index - U	107.6	136.2	29	26.58%			
30				Compounded Multiplier =	53.85%			

Notes:

(a) Detailed O & M expense data from this systems' last rate case, Order No. 16778, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / Marion Oaks Utilities

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

FPSC

Docket No.: 920198-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/85	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							(8) \$	(9) %
1	701.7 Salaries & Wages - Employees	3,965	8,977	4,062	124.71%	6,148	2,831	46.06%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		1,709	1,709	N.A.	0	1,709	N.A.
4	710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.7 Purchased Power		0	0	N.A.	0	0	N.A.
7	716.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.7 Chemicals		0	0	N.A.	0	0	N.A.
9	720.7 Materials and Supplies	4,052	86	(3,966)	-97.87%	6,234	(6,148)	-98.62%
10	731.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.7 Contractual Services - Aoct.		0	0	N.A.	0	0	N.A.
12	733.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.
13	734.7 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.7 Contractual Services - Other		0	0	N.A.	0	0	N.A.
15	741.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.7 Rental of Equipment		0	0	N.A.	0	0	N.A.
17	750.7 Transportation Expense		14	14	N.A.	0	14	N.A.
18	756.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.
19	757.7 Insurance - General Liability		0	0	N.A.	0	0	N.A.
20	758.7 Insurance - Workman's Comp.		302	302	N.A.	0	302	N.A.
21	759.7 Insurance - Other		0	0	N.A.	0	0	N.A.
22	760.7 Advertising Expense		0	0	N.A.	0	0	N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	767.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	387	2,326	1,939	500.91%	595	1,730	290.57%
26	775.7 Miscellaneous Expenses		17	17	N.A.	0	17	N.A.
26	TOTAL SEWER O&M EXPENSES	8,434	13,431	4,997	59.25%	12,976	455	3.51%
27	SUBTOTAL (less accts. 766 & 767)	8,434	13,431	4,997	59.25%	12,976	455	3.56%
28	Average ERC's	1,100	1,337	237	21.55%			
29	Average Consumer Price Index - U	107.6	136.2	29	26.56%			
30					Compounded Multiplier =			53.85%

Notes:

(a) Detailed O & M expense data from the systems' last rate case, Order No. 16775, 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 (8) = (L30 + 1) x (2)
 Column (7) = (3) - (6)
 Column (9) = (7) / (6)

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☐ Projected ☐

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

FPSC

Schedule: B-6 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/85	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.8 Salaries & Wages - Employees	10,503	26,837	16,334	155.52%	16,159	10,678	66.08%
2	703.8 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits		5,110	5,110	N.A.	0	5,110	N.A.
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power		461	461	N.A.	0	461	N.A.
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	5,688	2,220	(3,478)	-61.03%	8,768	(6,546)	-74.67%
10	731.8 Contractual Services - Engr.		4	4	N.A.	0	4	N.A.
11	732.8 Contractual Services - Acct.		2,158	2,158	N.A.	0	2,158	N.A.
12	733.8 Contractual Services - Legal		877	877	N.A.	0	877	N.A.
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	493	1,047	554	112.47%	758	269	38.10%
15	741.8 Rental of Building/Real Prop.		418	418	N.A.	0	418	N.A.
16	742.8 Rental of Equipment		16	16	N.A.	0	16	N.A.
17	750.8 Transportation Expense		11	11	N.A.	0	11	N.A.
18	756.8 Insurance - Vehicle		1,273	1,273	N.A.	0	1,273	N.A.
19	757.8 Insurance - General Liability		1,481	1,481	N.A.	0	1,481	N.A.
20	758.8 Insurance - Workmen's Comp.		902	902	N.A.	0	902	N.A.
21	759.8 Insurance - Other	854	867	13	1.55%	1,314	(447)	-33.99%
22	760.8 Advertising Expense		91	91	N.A.	0	91	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3,414	0	(3,414)	-100.00%	5,253	(5,253)	-100.00%
24	767.8 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	469	11,397	10,928	2330.17%	722	10,676	1479.55%
26	TOTAL SEWER O&M EXPENSES	21,431	56,173	33,742	157.44%	32,872	22,201	67.30%
27	SUBTOTAL (less accts. 766 & 767)	18,017	55,173	37,156	206.23%	27,720	27,453	48.76%
28	Average ERC's	1,100	1,337	237	21.55%			
29	Average Consumer Price Index - U	107.8	136.2	29	26.50%			
30			Compounded Multiplier =		53.85%			

Notes

(a) Detailed O & M expense data from this systems' last rate case, Order No. 18778, 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) = (L50 + 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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Marlon / Marlon Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-8 (S)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 1 of 5)

		(1)	(2)	(3)	(4)
		O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation	
1	701.1-8 Salaries & Wages - Employees	2,949	4.30%		
2	703.1-8 Salaries & Wages - Officers, Etc.	0	N.A.		
3	704.1-8 Employee Pensions & Benefits	13,834	N.A.		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	23,348	N.A.		
6	715.1-8 Purchased Power	(15,644)	-34.80%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	2,123	N.A.		
9	720.1-8 Materials and Supplies	2,606	9.89%		
10	731.1-8 Contractual Services - Engr	4	N.A.		
11	732.1-8 Contractual Services - Acct.	2,158	N.A.		
12	733.1-8 Contractual Services - Legal	1,017	N.A.		
13	734.1-8 Contractual Services - Mgmt. Fees	0	N.A.		
14	735.1-8 Contractual Services - Other	5,303	689.14%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)	
15	741.1-8 Rental of Building/Real Prop.	418	N.A.		
16	742.1-8 Rental of Equipment	16	N.A.		
17	750.1-8 Transportation Expense	5,290	N.A.		
18	756.1-8 Insurance - Vehicle	1,273	N.A.		
19	757.1-8 Insurance - General Liability	1,481	N.A.		
20	758.1-8 Insurance - Workman's Comp.	2,406	N.A.		
21	759.1-8 Insurance - Other	(447)	-33.99%		
22	760.1-8 Advertising Expense	81	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(5,253)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.		
25	770.1-8 Bad Debt Expense	1,730	290.57%		
26	775.1-8 Miscellaneous Expenses	10,742	1488.77%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		55,250	37.24%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

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

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm 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.
2				
3				
4	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
5				
6				
7				
8	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,616 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9				
10				
11				
12	Milian & Swain	Debbie Swain	27.5 - 95	278,919 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13				
14				
15				
16	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972 Engineering section of MFR's, testimony, attend hearing.
17				
18	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415 Pleadings, meetings with staff, legal representation.
19				
20				
21	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675 Legal representation.
22				
23				
24	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193 Temporary help, Overnight mail, etc.
25				
26	Southern States Utilities			22,600 Outside printers
27	(Rate case assembly)			412,733 Customer notification mailing costs
28				29,459 Material & supplies
29				3,306 Others
30				
31				
32	FPSC			2,250 Filing fees with FPSC
33				
34				
35				
36				
37	Estimate Through			
38	☐ PAA			
39	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0816, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:			
45				
46				
47	Prior Unamortized Rate Case Expense			
48	Current Rate Case Expense			
49				
50	Total Projected Rate Case Expense			
51				
52	Annual Amortization Over 4 Years			
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers			
57	% of Total			
58				
59				

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

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

FPSC

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 (S)
Page 1 of 1
Preparer: Chuck Lewis

24-Apr-92

ALLOCATION OF EXPENSES - 1991

Company: SSU / Marion / Marion Oaks Utilities

FPSC

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules
1	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)											
2												
3												
4												
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9	Allocated Items						Allocation Basis					Recap Schedules
10												
11	(A) Deferred Taxes						Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)					A-1 (W), A-2 (S)
12	(B) General Plant						Average No. of Customers (Total Company)					A-5 (W), A-6 (S)
13												
14	(C) General Plant Accum. Dep.						Average No. of Customers (Total Company)					A-9 (W), A-10 (S)
15												
16												
17												
18												
19												
20												
21												
22												
23												
24	B-SCHEDULES (INCOME STATEMENT):											
25												
26	Allocated Items						Allocation Basis					Recap Schedules
27												
28												
29												
30	(A) Customer Accounts Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
31												
32	(B) A & G Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
33												
34	(C) Rate Case Expense Amortization (O&M)						Average No. of Customers (FPSC Filed Systems)					B-5 (W), B-6 (S)
35												
36	(D) Parent Debt Adjustment & ITC (Income Taxes)						Average No. of Customers (Total Company)					B-16 (W), B-17 (S)

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: 8-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE		(5) 1991 DEPRECIATION EXPENSE		
			(4) Life	(4) Rate (%)	(6) Per Books	(6) Adjustment	(7) Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	0	40	2.50%	0	0	0
3	352.1 Franchises	2,895	40	2.50%	72	0	72
4	389.1 Other Plant & Misc.	0	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	(3,685)	0	N.A.	0	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0
8	360.2 Collection Sewers - F	260,925	30	3.33%	8,697	0	8,697
9	361.2 Collection Sewers - G	1,232,703	45	2.22%	27,393	0	27,393
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	311,219	38	2.63%	8,190	0	8,190
12	364.2 Flow Measuring Devices	1,662	5	20.00%	332	0	332
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	8,768	18	5.56%	487	0	487
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	0	32	3.13%	0	0	0
18	370.3 Receiving Wells	88,521	32	3.13%	2,766	0	2,766
19	371.3 Pumping Equipment	296,356	18	5.56%	16,464	0	16,464
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	139,400	0	N.A.	0	0	0
23	354.4 Structures & Improvements	244,156	32	3.13%	7,630	0	7,630
24	380.4 Treatment & Disposal	343,241	18	5.56%	19,069	0	19,069
25	381.4 Plant Sewers	774	35	2.86%	22	0	22
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	6,702	0	N.A.	0	0	0
30	354.5 Structures & Improvements	33,282	40	2.50%	832	0	832
31	390.5 Office Furniture & Equipment	17,076	15	6.67%	1,138	0	1,138
32	390.51 Computer Equipment	26,382	6	16.67%	4,397	0	4,397
33	391.5 Transportation Equipment	22,679	6	16.67%	3,780	0	3,780
34	392.5 Stores Equipment	185	18	5.56%	10	0	10
35	393.5 Tools, Shop, & Garage	8,593	16	6.25%	537	0	537
36	394.5 Laboratory Equipment	1,903	15	6.67%	127	0	127
37	395.5 Power Operated Equipment	11,203	12	8.33%	934	0	934
38	396.5 Communication Equipment	3,535	10	10.00%	353	0	353
39	397.5 Miscellaneous Equipment	1,198	15	6.67%	80	0	80
40	398.5 Other Tangible Plant	936	10	10.00%	94	0	94
41							
42	INTANGIBLE PLANT	2,895		2.50%	72	0	72
43	COLLECTION PLANT	1,611,592		2.49%	45,100	0	45,100
44	SYSTEM PUMPING PLANT	384,877		5.00%	19,230	0	19,230
45	TREATMENT AND DISPOSAL	727,572		3.67%	26,721	0	26,721
46	GENERAL PLANT	133,675		9.19%	12,282	0	12,282
47							
48	TOTAL DEPRECIATION EXPENSE	3,060,610		3.38%	103,406	0	103,406
49	AMORTIZATION OF CIAC				(9,257)	0	(9,257)
50	NON-USED AND USEFUL				(13,448)	0	(13,448)
51	NET DEPRECIATION EXPENSE - SEWER				80,701	0	80,701

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER 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	112,012	4.59%	5,138	0	5,138
2	Line/Main Extension Fees	118,643	2.96%	3,508	0	3,508
3	Contributed Lines	0	2.96%	0	0	0
4	Cont. Pny. Other Than Lines	0	3.27%	0	0	0
5	Service Installation Fees	23,220	2.63%	611	0	611
6	TOTAL SEWER CIAC AMORT. EXPENSE	253,875		9,257	0	9,257

NOTES:

1. Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

Line No.	SEWER CIAC Classifications and Associated Plant Accounts	(1)	(2)	(3)	(4)
		1991 COMPOSITE CIAC AMORT. RATE			
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)	
1	PLANT CAPACITY FEES:				
2	364.2 Flow Measuring Devices	1,862	332	20.00%	
3	365.2 Flow Measuring Installation	0	0	N.A.	
4	354.4 Structures & Improvements	244,156	7,630	3.13%	
5	380.4 Treatment & Disposal	343,241	19,069	5.56%	
6	381.4 Plant Sewers	774	22	2.86%	
7	382.4 Outfall Sewer Lines	0	0	N.A.	
8	389.4 Other Plant & Misc. Equipment	0	0	N.A.	
9	COMPOSITE RATE	589,834	27,053	4.59%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	0	0	N.A.	
12	380.2 Collection Sewers - F	260,925	8,697	3.33%	
13	361.2 Collection Sewers - G	1,232,703	27,393	2.22%	
14	362.2 Special Collection	0	0	N.A.	
15	389.2 Other Plant & Misc. Equipment	8,768	487	5.56%	
16	354.3 Structures & Improvements	0	0	N.A.	
17	370.3 Receiving Wells	88,521	2,766	3.13%	
18	371.3 Pumping Equipment	296,356	16,464	5.56%	
19	389.3 Other Plant & Misc. Equipment	0	0	N.A.	
20	COMPOSITE RATE	1,887,272	55,808	2.96%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	311,219	8,190	2.63%	
23	COMPOSITE RATE	311,219	8,190	2.63%	
24	OTHERS:(Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	589,834	27,053	4.59%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	1,887,272	55,808	2.96%	
27	Service Installation Fees (Line 23)	311,219	8,190	2.63%	
28	COMPOSITE RATE	2,788,325	91,052	3.27%	

NOTES:

1. The above classifications of associated plant accounts into different CIAC classes provide the basis for calculating composite CIAC amortization rates.
2. The composite CIAC amortization rate for the "Others" CIAC class is calculated by taking the weighted average of all composite rates.
3. These composite rates are used to calculate CIAC amortization expense in the preceding page B-14 (S) (page 3 of 6)

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

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(2)	(3)	(4)	(5)	(6)
		Adjusted Depri. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
					%	Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	0.00%	0
3	352.1 Franchises	72	0	72	0.00%	0
4	389.1 Other Plant & Misc.	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	0	0	0	0.00%	0
8	360.2 Collection Sewers - F	8,697	0	8,697	15.00%	1,305
9	361.2 Collection Sewers - G	27,393	0	27,393	15.00%	4,109
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	8,190	0	8,190	0.00%	0
12	384.2 Flow Measuring Devices	332	0	332	0.00%	0
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	487	0	487	15.00%	73
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	2,766	0	2,766	15.00%	415
19	371.3 Pumping Equipment	16,464	0	16,464	15.00%	2,470
20	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	7,630	0	7,630	19.00%	1,450
24	380.4 Treatment & Disposal	19,069	0	19,069	19.00%	3,623
25	381.4 Plant Sewers	22	0	22	19.00%	4
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	832	0	832	0.00%	0
31	390.5 Office Furniture & Equipment	1,138	0	1,138	0.00%	0
32	390.51 Computer Equipment	4,397	0	4,397	0.00%	0
33	391.5 Transportation Equipment	3,780	0	3,780	0.00%	0
34	392.5 Stores Equipment	10	0	10	0.00%	0
35	393.5 Tools, Shop, & Garage	537	0	537	0.00%	0
36	394.5 Laboratory Equipment	127	0	127	0.00%	0
37	395.5 Power Operated Equipment	934	0	934	0.00%	0
38	396.5 Communication Equipment	353	0	353	0.00%	0
39	397.5 Miscellaneous Equipment	80	0	80	0.00%	0
40	398.5 Other Tangible Plant	94	0	94	0.00%	0
41						
42	INTANGIBLE PLANT	72	0	72		0
43	COLLECTION PLANT	45,100	0	45,100		5,487
44	SYSTEM PUMPING PLANT	19,230	0	19,230		2,885
45	TREATMENT AND DISPOSAL	26,721	0	26,721		5,077
46	GENERAL PLANT	12,282	0	12,282		0
47						
48	TOTAL	103,406	0	103,406		13,448
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				13.01%	

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

Present Income - Interim / Final

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-15 (S)
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
1	REGULATORY ASSESSMENT FEES (RAF) INTERIM:	15,342	4,584	19,926	See Notes
2	REGULATORY ASSESSMENT FEES (RAF) FINAL:	15,342	4,584	19,926	
3	PAYROLL TAXES:				See Notes
4	(Adjustments)				
5		0	6,180	6,180	
6		0	0	0	
7	TOTAL	0	6,180	6,180	
8	REAL ESTATE & PERSONAL PROPERTY TAXES:				
9	(Adjustments)				
10		35,908	0	35,908	
11		0	0	0	
12	TOTAL	35,908	0	35,908	
13	OTHER:				
14	(Adjustments)				
15		0	0	0	
16		0	0	0	
17	TOTAL	0	0	0	
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	51,250	10,763	62,014	B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	51,250	10,763	62,014	B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Marion / Marion Oaks Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
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)			(5) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(3) Per Books	(4) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Per Books	(6) Utility Test Year Adjustments	(6) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	340,943	101,859	442,802	340,943	101,859	442,802	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	209,912	(6,314)	203,599	209,912	21,335	231,247	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	80,701	0	80,701	80,701	0	80,701	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	51,250	10,783	62,014	51,250	10,783	62,014	B-15 (S)	-
8	Pre Tax Operating Expenses	341,864	4,450	346,313	341,864	32,099	373,962	-	-
9	TOTAL PRE-TAX INCOME	(920)	97,409	96,489	(920)	69,760	68,840	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(920)	97,409	96,489	(920)	69,760	68,840	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	1,862,819	(6,139)	1,856,680	1,862,819	(2,683)	1,860,136	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	108,043	(356)	107,687	108,043	(156)	107,888	-	-
17	Total Taxable Income	(108,964)	97,765	(11,199)	(108,964)	69,916	(39,048)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(41,003)	36,799	(4,214)	(41,003)	26,309	(14,694)	-	-
20	Less:								
21	Parent Debt Adjustment	5,244	0	5,244	5,244	0	5,244	C-9 (S)	-
22	Investment Tax Credit	1,042	0	1,042	1,042	0	1,042	C-8 (S)	-
23	TOTAL INCOME TAXES	(47,289)	36,799	(10,500)	(47,289)	26,309	(20,960)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Marion / Marion Oaks Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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. (%)	13.01%	0.00%	13.01%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Meredith Manor - 330

Seminole County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Seminole / Meredith Manor
Docket No.: 920189-WS
Test Year Ended: 12/31/81
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	35,340	7	35,347	A-6 (S)
2	Utility Land & Land Rights	227	0	227	A-6 (S)
3	Non-Used & Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(7,538)	(28)	(7,566)	A-10 (S)
6	CIAC	(27,351)	0	(27,351)	A-12 (S)
7	Accumulated Amortization of CIAC	5,372	0	5,372	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(373)	0	(373)	C-7 (S)
12	Working Capital Allowance	1,110	56	1,166	A-17 (S)
13	TOTAL SEWER RATE BASE	6,786	34	6,821	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	35,340	7	35,347	A-6 (S)
2	Utility Land & Land Rights	227	0	227	A-6 (S)
3	Non-Used & Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	
5	Accumulated Depreciation	(7,538)	(28)	(7,566)	A-10 (S)
6	CIAC	(27,351)	0	(27,351)	A-12 (S)
7	Accumulated Amortization of CIAC	5,372	0	5,372	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(373)	0	(373)	C-7 (S)
12	Working Capital Allowance	1,110	(15)	1,095	A-17 (S)
13	TOTAL SEWER RATE BASE	6,786	(36)	6,750	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):					
2	1. To zero out Organizational Costs balance.	(109)	122	7	A-6 (S)	
3						
4	2.					
5						
6						
7		(109)	122	7		
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):					
9	1.				A-6 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	C. NON-USED AND USEFUL (Interim / Final):					
16	1.				A-7 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):					
23	1.				A-2 (S)	
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.	6	6	6	A-10 (S)	
31						
32	2. An adjustment was made on the company's books in 1991 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcom) was shortened.	0	(68)	(34)		
33						
34						
35						
36						
37		6	(62)	(28)		
38						
39						
40						
41	F. CIAC (Interim / Final):					
42	1.				A-12 (S)	
43						
44	2.					
45						
46		0	0	0		
47						
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

(1)		(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			
Line No.	Description	Beginning	Ending	Average	Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (S)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (S)
24					
25	2.				
26					
27		0	0	0	
28					
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (S)
31					
32	2.				
33					
34		0	0	0	
35					
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 (S)
38					
39	2.				
40					
41		(15)	(15)	(15)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	56	56	56	A-17 (S)
45					
46	2.				
47					
48		56	56	56	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(118)	45	(36)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(47)	116	34	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-4 (S)

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 23611 ENDED 04/30/89	36,181
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 SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	4/30/89 BALANCE	36,181
17	1989 Additions	603
18	1989 Retirements	0
19	1989 Adjustments	1
20	1989 Net Additions	604
21	12/31/89 BALANCE	36,785
22	1990 Additions (A/C 101)	0
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	0
27	12/31/90 BALANCE	36,785
28	1990 General Plant Reallocation Adjustments *	(1,214)
29	12/31/90 ADJUSTED BALANCE	35,571
30	1991 Additions (A/C 101)	(8)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	122
34	1991 Net Additions	114
35	12/31/91 BALANCE	35,685

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: A-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

		(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books ((2+5)/2)	Utility Adjustments ((6+7)/2)	Adj. Util. Balance (9+10)	
			A/C 101	A/C 106		Beginning	Ending					
1	INTANGIBLE PLANT											
2	351.1 Organization	109	(231)	0	(122)	(109)	122	0	(6)	7	0	
3	352.1 Franchises	147	0	0	147	0	0	147	147	0	147	
4	389.1 Other Plant & Misc.	6	0	0	6	0	0	6	6	0	6	
5	COLLECTION PLANT											
6	353.2 Land & Land Rights	6	0	0	6	0	0	6	6	0	6	
7	354.2 Structures & Improvements	(17)	0	0	(17)	0	0	(17)	(17)	0	(17)	
8	360.2 Collection Sewers - F	23,214	0	0	23,214	0	0	23,214	23,214	0	23,214	
9	361.2 Collection Sewers - G	518	0	0	518	0	0	518	518	0	518	
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	
11	363.2 Services to Customers	285	0	0	285	0	0	285	285	0	285	
12	364.2 Flow Measuring Devices	2	0	0	2	0	0	2	2	0	2	
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	
14	389.2 Other Plant & Misc. Equipm	11	6	0	17	0	0	17	14	0	14	
15	SYSTEM PUMPING PLANT											
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	
17	354.3 Structures & Improvements	4,618	0	0	4,618	0	0	4,618	4,618	0	4,618	
18	370.3 Receiving Wells	43	0	0	43	0	0	43	43	0	43	
19	371.3 Pumping Equipment	3,272	0	0	3,272	0	0	3,272	3,272	0	3,272	
20	389.3 Other Plant & Misc. Equipm	11	0	0	11	0	0	11	11	0	11	
21	TREATMENT AND DISPOSAL PLANT											
22	353.4 Land & Land Rights	79	0	0	79	0	0	79	79	0	79	
23	354.4 Structures & Improvements	412	0	0	412	0	0	412	412	0	412	
24	380.4 Treatment & Disposal	16	0	0	16	0	0	16	16	0	16	
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	
26	382.4 Outfall Sewer Lines	100	0	0	100	0	0	100	100	0	100	
27	389.4 Other Plant & Misc. Equipm	19	0	0	19	0	0	19	19	0	19	
28	GENERAL PLANT											
29	353.5 Land & Land Rights	144	(5)	0	139	0	0	139	142	0	142	
30	354.5 Structures & Improvements	696	17	0	713	0	0	713	704	0	704	
31	390.5 Office Furniture & Equipme	358	6	0	364	0	0	364	361	0	361	
32	390.51 Computer Equipment	472	171	0	644	0	0	644	558	0	558	
33	391.5 Transportation Equipment	462	36	0	498	0	0	498	480	0	480	
34	392.5 Stores Equipment	3	1	0	4	0	0	4	4	0	4	
35	393.5 Tools, Shop, & Garage	184	(3)	0	180	0	0	180	182	0	182	
36	394.5 Laboratory Equipment	39	3	0	42	0	0	42	40	0	40	
37	395.5 Power Operated Equipment	248	(21)	0	226	0	0	226	237	0	237	
38	396.5 Communication Equipment	72	6	0	78	0	0	78	75	0	75	
39	397.5 Miscellaneous Equipment	22	6	0	28	0	0	28	25	0	25	
40	398.5 Other Tangible Plant	19	1	0	20	0	0	20	20	0	20	
41												
42	INTANGIBLE PLANT	262	(231)	0	31	(109)	122	153	147	7	153	
43	COLLECTION PLANT	24,019	6	0	24,025	0	0	24,025	24,022	0	24,022	
44	SYSTEM PUMPING PLANT	7,944	0	0	7,944	0	0	7,944	7,944	0	7,944	
45	TREATMENT AND DISPOSAL	626	0	0	626	0	0	626	626	0	626	
46	GENERAL PLANT	2,720	217	0	2,937	0	0	2,937	2,829	0	2,829	
47												
48	TOTAL PLANT IN SERVICE	35,571	(8)	0	35,563	(109)	122	35,685	35,567	7	35,574	
49	LAND & LAND RIGHTS	229	(5)	0	224	0	0	224	227	0	227	
50	TOTAL PIS LESS LAND	35,342	(3)	0	35,339	(109)	122	35,461	35,340	7	35,347	

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction Not Cleared, subaccount 351.3

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

	(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	351.1 Organization	0	0	0	0	0%	0
3	352.1 Franchises	147	0	0	147	0%	0
4	389.1 Other Plant & Misc.	6	0	0	6	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	6	0	0	6	0%	0
7	354.2 Structures & Improvements	(17)	0	0	(17)	0%	0
8	360.2 Collection Sewers - F	23,214	0	0	23,214	0%	0
9	361.2 Collection Sewers - G	518	0	0	518	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	285	0	0	285	0%	0
12	364.2 Flow Measuring Devices	2	0	0	2	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	14	0	0	14	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	4,618	0	0	4,618	0%	0
18	370.3 Receiving Wells	43	0	0	43	0%	0
19	371.3 Pumping Equipment	3,272	0	0	3,272	0%	0
20	389.3 Other Plant & Misc. Equipment	11	0	0	11	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	79	0	0	79	0%	0
23	354.4 Structures & Improvements	412	0	0	412	0%	0
24	380.4 Treatment & Disposal	16	0	0	16	0%	0
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	100	0	0	100	0%	0
27	389.4 Other Plant & Misc. Equipment	19	0	0	19	0%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	142	0	0	142	0%	0
30	354.5 Structures & Improvements	704	0	0	704	0%	0
31	390.5 Office Furniture & Equipment	361	0	0	361	0%	0
32	390.51 Computer Equipment	558	0	0	558	0%	0
33	391.5 Transportation Equipment	480	0	0	480	0%	0
34	392.5 Stores Equipment	4	0	0	4	0%	0
35	393.5 Tools, Shop, & Garage	182	0	0	182	0%	0
36	394.5 Laboratory Equipment	40	0	0	40	0%	0
37	395.5 Power Operated Equipment	237	0	0	237	0%	0
38	396.5 Communication Equipment	75	0	0	75	0%	0
39	397.5 Miscellaneous Equipment	25	0	0	25	0%	0
40	398.5 Other Tangible Plant	20	0	0	20	0%	0
41							
42	INTANGIBLE PLANT	153	0	0	153		0
43	COLLECTION PLANT	24,022	0	0	24,022		0
44	SYSTEM PUMPING PLANT	7,944	0	0	7,944		0
45	TREATMENT AND DISPOSAL	626	0	0	626		0
46	GENERAL PLANT	2,829	0	0	2,829		0
47							
48	TOTAL PLANT IN SERVICE	36,574	0	0	36,574		0
49	LAND & LAND RIGHTS	227	0	0	227		0
50	TOTAL PIS LESS LAND	35,347	0	0	35,347		0
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						0.00%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Seminole / Meredith Manor
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	0	0	0	A-10 (S)
4	Other (Net Aquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	<u>0</u>	<u>0</u>	<u>0</u>	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 23511 ENDED 04/30/89	4,693
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 SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-8 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/86 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	4/30/89 BALANCE	4,693
17	1989 Additions	955
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	955
21	12/31/89 BALANCE	5,648
22	1990 Additions	1,428
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,428
26	12/31/90 BALANCE	7,076
27	1990 General Plant Reallocation Adjustments *	(239)
28	12/31/90 ADJUSTED BALANCE	6,837
29	1991 Additions	1,404
30	1991 Retirements	0
31	1991 Adjustments	62
32	1991 Net Additions	1,466
33	12/31/91 BALANCE	8,302

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
1	INTANGIBLE PLANT									
2	351.1 Organization	6	0	6	(6)	(6)	0	6	(6)	0
3	352.1 Franchises	16	4	20	0	0	20	18	0	18
4	389.1 Other Plant & Misc.	0	0	1	0	0	1	1	0	1
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(2)	(1)	(2)	0	0	(2)	(2)	0	(2)
8	360.2 Collection Sewers - F	3,991	774	4,765	0	0	4,765	4,378	0	4,378
9	361.2 Collection Sewers - G	56	12	67	0	0	67	61	0	61
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	38	8	45	0	0	45	41	0	41
12	364.2 Flow Measuring Devices	1	0	2	0	0	2	2	0	2
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	3	1	3	0	0	3	3	0	3
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	837	144	982	0	0	982	909	0	909
18	370.3 Receiving Wells	3	1	5	0	0	5	4	0	4
19	371.3 Pumping Equipment	924	182	1,106	0	0	1,106	1,015	0	1,015
20	389.3 Other Plant & Misc. Equipme	2	1	2	0	0	2	2	0	2
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	58	13	71	0	0	71	64	0	64
24	380.4 Treatment & Disposal	4	1	5	0	0	5	4	0	4
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	7	3	11	0	0	11	9	0	9
27	389.4 Other Plant & Misc. Equipme	3	1	4	0	0	4	4	0	4
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	92	18	110	0	0	110	101	0	101
31	390.5 Office Furniture & Equipment	116	24	140	0	0	140	128	0	128
32	390.51 Computer Equipment	59	93	152	0	68	220	106	34	140
33	391.5 Transportation Equipment	292	80	372	0	0	372	332	0	332
34	392.5 Stores Equipment	1	0	1	0	0	1	1	0	1
35	393.5 Tools, Shop, & Garage	83	11	94	0	0	94	89	0	89
36	394.5 Laboratory Equipment	17	3	20	0	0	20	19	0	19
37	395.5 Power Operated Equipment	189	20	209	0	0	209	199	0	199
38	396.5 Communication Equipment	28	7	35	0	0	35	31	0	31
39	397.5 Miscellaneous Equipment	4	2	6	0	0	6	5	0	5
40	398.5 Other Tangible Plant	8	2	10	0	0	10	9	0	9
41		0								
42	INTANGIBLE PLANT	22	4	26	(6)	(6)	20	24	(6)	18
43	COLLECTION PLANT	4,086	793	4,880	0	0	4,880	4,483	0	4,483
44	SYSTEM PUMPING PLANT	1,766	328	2,094	0	0	2,094	1,930	0	1,930
45	TREATMENT AND DISPOSAL	72	18	90	0	0	90	81	0	81
46	GENERAL PLANT	890	260	1,149	0	68	1,218	1,020	34	1,054
47										
48	TOTAL SEWER ACCUM. DEP.	6,837	1,404	8,240	(6)	62	8,302	7,538	28	7,566

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEP.			1991 NON-USED & USEFUL	
		Adjusted Utility Balance	Remove C/IAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	0%	0
3	352.1 Franchises	18	0	18	0%	0
4	389.1 Other Plant & Misc.	1	0	1	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	(2)	0	(2)	0%	0
8	360.2 Collection Sewers - F	4,378	0	4,378	0%	0
9	361.2 Collection Sewers - G	61	0	61	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	41	0	41	0%	0
12	364.2 Flow Measuring Devices	2	0	2	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	3	0	3	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	909	0	909	0%	0
18	370.3 Receiving Wells	4	0	4	0%	0
19	371.3 Pumping Equipment	1,015	0	1,015	0%	0
20	389.3 Other Plant & Misc. Equipment	2	0	2	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	64	0	64	0%	0
24	380.4 Treatment & Disposal	4	0	4	0%	0
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	9	0	9	0%	0
27	389.4 Other Plant & Misc. Equipment	4	0	4	0%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	101	0	101	0%	0
31	390.5 Office Furniture & Equipment	128	0	128	0%	0
32	390.51 Computer Equipment	140	0	140	0%	0
33	391.5 Transportation Equipment	332	0	332	0%	0
34	392.5 Stores Equipment	1	0	1	0%	0
35	393.5 Tools, Shop, & Garage	89	0	89	0%	0
36	394.5 Laboratory Equipment	19	0	19	0%	0
37	395.5 Power Operated Equipment	199	0	199	0%	0
38	396.5 Communication Equipment	31	0	31	0%	0
39	397.5 Miscellaneous Equipment	5	0	5	0%	0
40	398.5 Other Tangible Plant	9	0	9	0%	0
41						
42	INTANGIBLE PLANT	18	0	18		0
43	COLLECTION PLANT	4,483	0	4,483		0
44	SYSTEM PUMPING PLANT	1,930	0	1,930		0
45	TREATMENT AND DISPOSAL	81	0	81		0
46	GENERAL PLANT	1,054	0	1,054		0
47						
48	TOTAL SEWER ACCUM. DEP.	7,566	0	7,566		0
49	Composite Non-Used & Useful Acc. Dep. % (L48.C6 / L48.C4) =				0.00%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 23511 ENDED 04/30/89		27,251
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 SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	4/30/89 BALANCE	27,251
17	1989 Additions	100
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	100
21	12/31/89 BALANCE	27,351
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	27,351
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	27,351

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

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Meredith Manor

Docket No.: 920189-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

Page 1 of 1

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-11 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
SEWER										
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0
4	Cont. Ppty. Other than Lines	27,251	0	27,251	0	0	27,251	27,251	0	27,251
5	Service Installation Fees	100	0	100	0	0	100	100	0	100
6	TOTAL SEWER CIAC	27,351	0	27,351	0	0	27,351	27,351	0	27,351

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-14 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 23511 ENDED 04/30/89	3,301
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 SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-14 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	4/30/89 BALANCE	3,301
17	1989 Additions	634
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	634
21	12/31/89 BALANCE	3,935
22	1990 Additions	958
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	958
26	12/31/90 BALANCE	4,893
27	1991 Additions	958
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	958
31	12/31/91 BALANCE	5,851

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Pnty. Other than Lines	4,888	955	5,844	0	0	5,844	5,368	0	5,368	
5	Service Installation Fees	5	3	7	0	0	7	6	0	6	
6	TOTAL SEWER ACCUM. AMORT. CIAC	4,893	958	5,851	0	0	5,851	5,372	0	5,372	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ **Final** ☒

Historic ☒ **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 (S)

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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920195-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

		(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	8,878	(117)	8,761	8,878	447	9,325	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	1,110	(15)	1,095	1,110	56	1,166		

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 ☒
Historic ☒ 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
Prepared: Richard Ausman

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/91	(3) Test Year Ended 12/31/90
1	Utility Plant In Service	208,688,463	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,678	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	273,946	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,691,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

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

(1)		(2)	(3)
Line No.	EQUITY CAPITAL & LIABILITIES	Test Year Ended 12/31/91	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	4,813,067	5,556,768
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,116	164,167
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,846,825	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	8,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,896
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	245,517,269	235,854,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Seminole / Meredith Manor

Docket No.: 920189-WS
Test Year Ended: 12/31/91
interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

(1)			(2)			(3)			(4)		
ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS								
Line No.	Description	Amount		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/adjustments)	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-6 (S)	-
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-10 (S)	-
15 AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16 NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Meredith Manor - 330

Seminole County (SSU)

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

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	14,139	22	14,161	(1,768)	12,393	-12.49%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	14,139	22	14,161	(1,768)	12,393		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	8,878	447	9,325	0	9,325		B-6 (S)
6	Depreciation, net of CIAC Amort.	446	0	446	0	446		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	1,693	134	1,827	(80)	1,748		B-15, B-3 (S)
9	Provision For Income Taxes	931	(211)	720	(635)	85		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	11,949	370	12,319	(715)	11,604		
11	NET OPERATING INCOME:	2,190	(348)	1,842	(1,053)	789		
12	RATE BASE	6,786		6,821		6,821		A-2 (S)
13	RATE OF RETURN	32.27%		27.01%		11.67%		D-1 (S)

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

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	14,139	22	14,161	(2,365)	11,796	-16.70%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	14,139	22	14,161	(2,365)	11,796		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	8,878	(117)	8,761	0	8,761		B-6 (S)
6	Depreciation, net of CIAC Amort.	446	0	446	0	446		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	1,693	134	1,827	(106)	1,721		B-15, B-3 (S)
9	Provision For Income Taxes	931	3	934	(850)	85		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	11,949	20	11,968	(956)	11,012		
11	NET OPERATING INCOME:	2,190	3	2,193	(1,409)	784		
12	RATE BASE	6,786		6,750		6,750		A-2 (S)
13	RATE OF RETURN	32.27%		32.49%		11.62%		D-1 (S)

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

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	11.62% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	6,750	6,821	A-2 (S)	-
5	Required Income (L3 x L4)	784	789	-	-
6	Adjusted Income under Present Rates	2,193	1,842	B-2 (S)	-
7	Income Deficiency (L5 - L6)	(1,409)	(1,053)	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	(2,258)	(1,689)	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	(2,385)	(1,768)	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	(2,258)	(1,689)	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	(850)	(635)	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	(106)	(80)	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE (L11 - (L15 + L17))	(1,409)	(1,053)		B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	(1) Description	(2) PRESENT INCOME ADJUSTMENTS		(4) Supporting Schedules
		(3) Interim	(3) Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	22	22	B-4 (S)
3				
4	2.			
5				
6				
7		22	22	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(117)	(117)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		118	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		25	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		45	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(4)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		135	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		244	B-6 (S)
22				
23		(117)	447	
24				
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30		0	0	
31				
32	D. AMORTIZATION:			
33	1.			B-18 (S)
34				
35	2.			
36				
37		0	0	
38				
39	E. TAXES OTHER THAN INCOME:			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	1	1	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC.	133	133	B-15 (S)
43				
44		134	134	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	3	(211)	B-17 (S)
48				
49	2.			
50				
51		3	(211)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	3	(348)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
1991 REVENUES (PRESENT)				
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	0	0	
3	521.2 Flat Rate - Commercial	0	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	0	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	14,052	0	
9	522.2 Measured - Commercial	0	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	14,052	109	14,161
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	86	0	
17	SUBTOTAL OTHER SEWER SALES	86	(86)	0
18	TOTAL SEWER SALES	14,139	22	14,161
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	0	0	
24	TOTAL OTHER SEWER REVENUES	0	0	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	14,139	22	14,161
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	14,139	22	14,161

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	1,542	111	1,653	784	39	823	190	30	220	568	42	610	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	462	93	555	202	(47)	155	54	(15)	39	206	156	361	
4	710 Purchased Sewage Treatment	5,468	0	5,468	5,468	0	5,468	0	0	0	0	0	0	
5	711 Sludge Removal Expense	1	0	1	1	0	1	0	0	0	0	0	0	
6	715 Purchased Power	178	1	179	168	0	168	0	1	1	10	0	10	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	434	16	449	434	16	449	0	0	0	0	0	0	
9	720 Materials and Supplies	188	11	199	140	5	145	2	3	5	47	3	50	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	46	2	48	0	0	0	0	0	0	46	2	48	
12	733 Contractual Services - Legal	19	1	20	0	0	0	0	0	0	19	1	20	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	22	2	24	0	0	0	0	0	0	22	2	24	
15	741 Rental of Building/Real Prop.	9	4	13	0	0	0	0	0	0	9	4	13	
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
17	750 Transportation Expense	101	5	106	100	4	104	0	1	2	0	0	0	
18	756 Insurance - Vehicle	27	5	31	0	0	0	0	0	0	27	5	31	
19	757 Insurance - General Liability	31	3	35	0	0	0	0	0	0	31	3	35	
20	758 Insurance - Workman's Comp.	1	53	54	0	27	27	0	7	7	1	19	20	
21	759 Insurance - Other	18	1	19	0	0	0	0	0	0	18	1	19	
22	760 Advertising Expense	2	0	2	0	0	0	0	0	0	2	0	2	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	118	118	0	0	0	0	0	0	0	118	118	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	49	3	52	0	0	0	49	3	52	0	0	0	
26	775 Miscellaneous Expenses	281	18	299	40	1	41	0	1	1	241	15	256	
27	TOTAL SEWER O&M EXPENSES	8,878	447	9,325	7,336	45	7,381	296	31	327	1,246	372	1,618	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	1,542	111	1,653	784	39	823	190	30	220	568	42	610	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	462	93	555	202	(47)	155	54	(15)	39	206	156	361	
32	TOTAL SEWER LABOR COSTS	2,004	204	2,208	986	(8)	978	244	14	259	774	198	972	

0447

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

Company: SSU / SemInole / Meredith Manor

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

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	1,542	0	1,542	784	0	784	190	0	190	568	0	568	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	462	(169)	294	202	(53)	149	54	(18)	36	206	(98)	108	
4	710 Purchased Sewage Treatment	5,468	0	5,468	5,468	0	5,468	0	0	0	0	0	0	
5	711 Sludge Removal Expense	1	0	1	1	0	1	0	0	0	0	0	0	
6	715 Purchased Power	178	0	178	168	0	168	0	0	0	10	0	10	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	434	0	434	434	0	434	0	0	0	0	0	0	
9	720 Materials and Supplies	188	0	188	140	0	140	2	0	2	47	0	47	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	46	0	46	0	0	0	0	0	0	46	0	46	
12	733 Contractual Services - Legal	19	0	19	0	0	0	0	0	0	19	0	19	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	22	0	22	0	0	0	0	0	0	22	0	22	
15	741 Rental of Building/Real Prop.	9	0	9	0	0	0	0	0	0	9	0	9	
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
17	750 Transportation Expense	101	0	101	100	0	100	0	0	0	0	0	0	
18	756 Insurance - Vehicle	27	0	27	0	0	0	0	0	0	27	0	27	
19	757 Insurance - General Liability	31	0	31	0	0	0	0	0	0	31	0	31	
20	758 Insurance - Workman's Comp.	1	51	52	0	26	26	0	6	6	1	18	19	
21	759 Insurance - Other	18	0	18	0	0	0	0	0	0	18	0	18	
22	760 Advertising Expense	2	0	2	0	0	0	0	0	0	2	0	2	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	49	0	49	0	0	0	49	0	49	0	0	0	
26	775 Miscellaneous Expenses	281	0	281	40	0	40	0	0	0	241	0	241	
27	TOTAL SEWER O&M EXPENSES	8,878	(117)	8,761	7,336	(27)	7,309	296	(12)	284	1,246	(79)	1,167	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	1,542	0	1,542	784	0	784	190	0	190	568	0	568	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	462	(169)	294	202	(53)	149	54	(18)	36	206	(98)	108	
32	TOTAL SEWER LABOR COSTS	2,004	(169)	1,835	986	(53)	933	244	(18)	226	774	(98)	676	

0448

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.1-8 Salaries & Wages - Employees	51	64	137	215	231	148	124	87	99	124	80	182	1,542	0	1,542	111	1,653
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	19	22	45	60	64	44	38	29	31	38	26	47	462	(169)	294	93	555
4	710.1-8 Purchased Sewage Treatment	874	55	745	104	736	54	744	57	945	46	1,005	102	5,468	0	5,468	0	5,468
5	711.1-8 Sludge Removal Expense	0	0	0	0	1	0	0	0	0	0	0	0	1	0	1	0	1
6	715.1-8 Purchased Power	15	15	15	15	14	14	15	13	14	17	17	13	178	0	178	1	179
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	0	0	0	0	0	0	53	32	32	64	211	42	434	0	434	16	449
9	720.1-8 Materials and Supplies	8	4	93	6	58	9	8	6	5	10	5	(22)	188	0	188	11	199
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-8 Contractual Services - Acct.	3	4	4	4	4	4	4	4	4	4	3	5	46	0	46	2	48
12	733.1-8 Contractual Services - Legal	1	2	1	2	2	2	2	1	2	2	1	2	19	0	19	1	20
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22	2	24
15	741.1-8 Rental of Building/Fleet Prop.	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	4	13
16	742.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-8 Transportation Expense	0	0	7	24	26	9	7	2	5	10	3	9	101	0	101	5	106
18	756.1-8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	3	27	0	27	5	31
19	757.1-8 Insurance - General Liability	2	3	3	3	3	3	3	2	3	3	2	3	31	0	31	3	35
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	51	52	53	54
21	759.1-8 Insurance - Other	1	2	1	1	2	2	2	1	2	2	1	2	18	0	18	1	19
22	760.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	118	118
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	3	4	5	4	4	3	4	4	3	4	5	6	49	0	49	3	52
26	775.1-8 Miscellaneous Expenses	17	21	19	20	20	20	21	19	20	21	18	64	281	0	281	18	299
27	TOTAL SEWER O&M EXPENSES	1,000	199	1,081	461	1,168	316	1,028	262	1,170	349	1,382	460	8,876	(117)	8,761	447	9,325
28																		
29																		

Total Direct Expenses (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0450

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☒

Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)

Page 5 of 10

Prepared: Chuck Lewis

Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	10	15	19	15	16	13	15	16	13	16	18	22	190	0	190	36	220
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits	3	4	5	4	5	4	4	5	4	5	5	6	54	(18)	36	(15)	39
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	3	5
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	6	6	7	7
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	3	4	5	4	4	3	4	4	3	4	5	6	49	0	49	3	52
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
27	SEWER CUST ACCTS EXPENSES	16	24	30	24	25	20	23	25	21	25	28	35	296	(12)	284	31	327
28	Total Labor														Total Labor		Total Adj. Labor	
29																		
30	701.7 Salaries & Wages - Employees														190		30	220
31	703.7 Salaries & Wages - Officers, Etc.														0		0	0
32	704.7 Employee Pensions & Benefits														54		(15)	39
33	TOTAL SEWER CUST ACCTS LABOR COSTS														244		14	259

Total Allocated A&G Expenses (7XX.8)

Historic [X] Projected []

Recap Schedules: B-6 (S) P. 1 of 5

0452

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)

Page 7 of 10

Preparer: Chuck Lewis

Recap Schedules: B-6 (S) 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	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Ring	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	701 1-8 Salaries & Wages - Employees	1,542	0	1,542	1,542	0	0	14	22	(4)	1,574	79	0	111	1,653
2	703 1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 1-8 Employee Pensions & Benefits	462	(169)	294	462	(169)	0	4	3	0	300	11	244	93	555
4	710 1-8 Purchased Sewer	5,468	0	5,468	5,468	0	0	0	0	0	5,468	0	0	0	5,468
5	711 1-8 Sludge Removal	1	0	1	1	0	0	0	0	0	1	0	0	0	1
6	715 1-8 Purchased Power	178	0	178	178	0	0	0	1	0	179	0	0	1	179
7	716 1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 1-8 Chemicals	434	0	434	434	0	0	0	0	0	434	16	0	16	449
9	720 1-8 Materials and Supplies	188	0	188	188	0	0	1	3	0	192	7	0	11	199
10	731 1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 1-8 Contractual Services - Acct.	46	0	46	46	0	0	0	0	0	46	2	0	2	48
12	733 1-8 Contractual Services - Legal	19	0	19	19	0	0	0	0	0	19	1	0	1	20
13	734 1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 1-8 Contractual Services - Other	22	0	22	22	0	0	1	0	0	23	1	0	2	24
15	741 1-8 Rental of Building/Real Prop.	9	0	9	9	0	0	0	4	0	13	0	0	4	13
16	742 1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750 1-8 Transportation Expense	101	0	101	101	0	0	0	1	0	102	4	0	5	106
18	756 1-8 Insurance - Vehicle	27	0	27	27	0	0	1	3	0	30	1	0	5	31
19	757 1-8 Insurance - General Liability	31	0	31	31	0	0	1	2	0	34	1	0	3	35
20	758 1-8 Insurance - Workman's Comp	1	51	52	1	51	0	0	0	0	52	2	0	53	54
21	759 1-8 Insurance - Other	18	0	18	18	0	0	0	0	0	18	1	0	1	19
22	760 1-8 Advertising Expense	2	0	2	2	0	0	0	0	0	2	0	0	0	2
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	118	0	0	0	118	0	0	118	118
24	767 1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 1-8 Bad Debt Expense	49	0	49	49	0	0	0	3	0	52	0	0	3	52
26	775 1-8 Miscellaneous Expenses	281	0	281	281	0	0	4	3	0	289	10	0	18	299
27	TOTAL SEWER O&M EXPENSES	8,878	(117)	8,761	8,878	(117)	118	25	45	(4)	8,946	135	244	447	9,325

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,558 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (7XX.1 - .6)

Company: SSU / Seminole / Meredith Manor

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

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

FPSC
 Schedule: B-6 (S)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 4 of 10
 Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
			Reclassify			Reclassify	Add	ALLOCATED LEHIGH COSTS		Adjust	Subtotal		Add	Total	
		Per	Pension &	TOTAL		Pension &	Allocated	Recapture	Estimate	Deltona	Adjusted	Proforma	Post	Adjustments	TOTAL
Line	Account No. and Name	Books	Benefits	ADJUSTED	Per	Consistent	Current	3 Months of	Annual	Utilities	O&M	Attrition	Retirement	To	ADJUSTED
No		O&M	With NARUC	INTERIM	Books	With NARUC	Rate Case	A&G Alloc.	Lehigh	Gas	Per	Adjustment	Benefits	Per	FINAL
		O&M		O&M	O&M		Exp. Amort	To Lehigh	Expenses	Sale	Filing			O&M	O&M
1	701.1-6 Salaries & Wages - Employees	784		784	784						784	39		39	823
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	202	(53)	149	202	(53)					149	5		(47)	155
4	710.1-6 Purchased Sewer	5,468		5,468	5,468						5,468			0	5,468
5	711.1-6 Sludge Removal	1		1	1						1	0		0	1
6	715.1-6 Purchased Power	168		168	168						168			0	168
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	434		434	434						434	18		16	449
9	720.1-6 Materials and Supplies	140		140	140						140	5		5	145
10	731.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
11	732.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0
12	733.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
14	735.1-6 Contractual Services - Other	0		0	0						0	0		0	0
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
16	742.1-6 Rental of Equipment	0		0	0						0	0		0	0
17	750.1-6 Transportation Expense	100		100	100						100	4		4	104
18	756.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
19	757.1-6 Insurance - General Liability	0		0	0						0	0		0	0
20	758.1-6 Insurance - Workman's Comp.	0	26	26	0	26					26	1		27	27
21	759.1-6 Insurance - Other	0		0	0						0	0		0	0
22	760.1-6 Advertising Expense	0		0	0						0	0		0	0
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0	0		0	0
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0	0
25	770.1-6 Bad Debt Expense	0		0	0						0	0		0	0
26	775.1-6 Miscellaneous Expenses	40		40	40						40	1		1	41
27	TOTAL SEWER DIRECT O&M EXPENSES	7,336	(27)	7,309	7,336	(27)	0	0	0	0	7,309	71	0	45	7,381

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% (AIC 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Seminole / Meredith Manor

Docket No. 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

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

	(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 Constant With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Constant With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltaona 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	701.7 Salaries & Wages - Employees	190		190	190				21	(2)	209	10		30	220
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	54	(18)	36	54	(18)			2		38	1		(15)	39
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				1		1			1	1
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	2		2	2				3		5	0		3	5
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Accl.	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	0		0	0				1		1	0		1	2
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp	0	6	6	0	6			0		7	0		7	7
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0	0		0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0	0		0	0
25	770.7 Bad Debt Expense	49		49	49				3		52			3	52
26	775.7 Miscellaneous Expenses	0		0	0				1		1	0		1	1
27	TOTAL SEWER CUST ACCT EXPENSES	296	(12)	284	296	(12)	0	0	32	(2)	314	12	0	31	327

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 Deltaona Lakes gas sale in December 1991.

Col (11). Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12). To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).

Col (13). To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14). Total of O&M adjustments to books for rate case purposes.

Col (15). Total O&M expenses requested in Final Rates.

0455

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Semisole / Meredith Manor

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc To Lehigh	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	701.8 Salaries & Wages - Employees	568		568	568			14	1	(2)	581	29		42	618
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	206	(98)	108	206	(98)		4	1		113	4	244	156	361
4	710.8 Purchased Sewer	0		0	0			0	0		0	0		0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	10		10	10			0	0		10	0		0	10
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	47		47	47			1	0		48	2		3	50
10	731.8 Contractual Services - Engr	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	46		46	46			0	0		46	2		2	48
12	733.8 Contractual Services - Legal	19		19	19			0	0		19	1		1	20
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	22		22	22			1	0		23	1		2	24
15	741.8 Rental of Building/Real Prop.	9		9	9			0	4		13	0		4	13
16	742.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
17	750.8 Transportation Expense	0		0	0			0	0		0	0		0	0
18	756.8 Insurance - Vehicle	27		27	27			1	3		30	1		5	31
19	757.8 Insurance - General Liability	31		31	31			1	2		34	1		3	35
20	758.8 Insurance - Workman's Comp	1	18	19	1	18		0	0		19	1		19	20
21	759.8 Insurance - Other	18		18	18			0	0		18	1		1	19
22	760.8 Advertising Expense	2		2	2			0	0		2	0		0	2
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		118	0	0		118			118	118
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	241		241	241			4	2		247	9		15	256
27	TOTAL SEWER A&G EXPENSES	1,246	(79)	1,167	1,246	(79)	118	25	13	(2)	1,322	51	244	372	1,618

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.35%, Payroll Taxes - \$880,559 / \$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 Expenses" 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% (AIC 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

0456

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Seminole / Meredith Manor

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

FPSC

Schedule: 8-8 (S)

Page 1 of 5

Preparer: Chuck Lewis

Supporting Schedules: 8-6 (S)

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/90	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-8 Salaries & Wages - Employees	1,154	1,542	388	33.59%	1,203	339	28.19%
2	703.1-8 Salaries & Wages - Officers, Etc.	13	0	(13)	-100.00%	14	(14)	-100.00%
3	704.1-8 Employee Pensions & Benefits	86	294	208	241.30%	90	204	227.51%
4	710.1-8 Purchased Sewage Treatment	4,401	5,468	1,067	24.24%	4,566	862	19.22%
5	711.1-8 Sludge Removal Expense	308	1	(308)	-99.80%	322	(321)	-99.81%
6	715.1-8 Purchased Power	147	178	31	21.02%	153	25	16.19%
7	716.1-8 Fuel for Power Purchased	5	0	(5)	-100.00%	5	(5)	-100.00%
8	718.1-8 Chemicals	83	434	351	422.48%	86	347	401.36%
9	720.1-8 Materials and Supplies	231	188	(43)	-18.45%	241	(52)	-21.75%
10	731.1-8 Contractual Services - Engr.	1	0	(1)	-90.71%	1	(1)	-91.09%
11	732.1-8 Contractual Services - Acct.	56	46	(10)	-18.46%	58	(13)	-21.75%
12	733.1-8 Contractual Services - Legal	11	19	8	88.79%	11	7	61.97%
13	734.1-8 Contractual Services - Mgmt. Fees	6	0	(6)	-100.00%	6	(6)	-100.00%
14	735.1-8 Contractual Services - Other	15	22	7	47.82%	16	7	41.85%
15	741.1-8 Rental of Building/Real Prop.	6	9	3	47.52%	6	3	41.57%
16	742.1-8 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-8 Transportation Expense	203	101	(102)	-50.41%	212	(111)	-52.42%
18	756.1-8 Insurance - Vehicle	44	27	(17)	-38.80%	46	(19)	-41.27%
19	757.1-8 Insurance - General Liability	55	31	(24)	-43.02%	57	(26)	-45.32%
20	758.1-8 Insurance - Workman's Comp.	46	52	6	12.60%	48	4	8.05%
21	759.1-8 Insurance - Other	11	18	7	66.83%	11	7	60.09%
22	760.1-8 Advertising Expense	0	2	2	N.A.	0	2	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	225	0	(225)	-100.00%	234	(234)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	14	49	35	251.48%	15	35	237.29%
26	775.1-8 Miscellaneous Expenses	182	281	99	54.61%	190	92	48.36%
26	TOTAL SEWER O&M EXPENSES	7,304	8,781	1,457	19.94%	7,811	1,149	15.10%
27	SUBTOTAL (less accts. 766 & 767)	7,079	8,761	1,682	23.76%	7,377	1,394	15.80%
28	Average ERC's	33	33	0	0.00%			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30					Compounded Multiplier = 4.21%			

Notes:

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

Description of Calculation:

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

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct Expenses (7XX.1 - 7XX.6)

Company: BSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
Page 2 of 5
Preparer: Chuck Lewis
Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/90	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-6 Salaries & Wages - Employees	715		784	68	9.54%	746	38	5.12%
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	57		149	92	162.91%	59	90	152.29%
4	710.1-6 Purchased Sewage Treatment	4,401		5,468	1,067	24.24%	4,586	882	19.22%
5	711.1-6 Sludge Removal Expense	306		1	(305)	-99.67%	322	(321)	-99.81%
6	715.1-6 Purchased Power	144		166	24	16.71%	150	18	12.00%
7	716.1-6 Fuel for Power Purchased	5		0	(5)	-100.00%	5	(5)	-100.00%
8	718.1-6 Chemicals	80		434	351	422.48%	86	347	401.38%
9	720.1-6 Materials and Supplies	220		140	(80)	-36.49%	229	(88)	-39.09%
10	731.1-6 Contractual Services - Engr.	1		0	(1)	-100.00%	1	(1)	-100.00%
11	732.1-6 Contractual Services - Acct.	0		0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0		0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	0		0	0	N.A.	0	0	N.A.
15	741.1-6 Rental of Building/Real Prop.	0		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	195		100	(95)	-48.62%	203	(103)	-50.69%
18	756.1-6 Insurance - Vehicle	0		0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0		26	26	N.A.	0	26	N.A.
21	759.1-6 Insurance - Other	0		0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0		0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	182		40	(142)	-78.10%	190	(150)	-78.98%
26	TOTAL SEWER O&M EXPENSES	6,312		7,308	997	15.80%	6,578	732	11.12%
27	SUBTOTAL (less accts. 766 & 767)	6,312		7,308	997	15.80%	6,578	732	10.91%
28	Average ERC's	33		33	0	0.00%			
29	Average Consumer Price Index - U	130.7		136.2	5	4.21%			
30						Compounded Multiplier =			4.21%

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 + 1) x (2)

Column (7) = (3) - (6)

Column (8) = (7) / (6)

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

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

Company: SSU / Seminole / Meredith Manor

Docket No.: 920189-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
			Prior Test Year Ended 12/31/90	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
				(a)				\$	%	
1	701.7 Salaries & Wages - Employees		46	190	144	311.52%	48	142		294.90%
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0		N.A.
3	704.7 Employee Pensions & Benefits		3	36	33	951.39%	4	33		908.93%
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0		N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0		N.A.
6	715.7 Purchased Power			0	0	N.A.	0	0		N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0		N.A.
8	718.7 Chemicals			0	0	N.A.	0	0		N.A.
9	720.7 Materials and Supplies		2	2	(0)	-8.74%	2	(0)		-12.42%
10	731.7 Contractual Services - Engr.			0	0	N.A.	0	0		N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0		N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0		N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0		N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0		N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0		N.A.
16	742.7 Rental of Equipment			0	0	N.A.	0	0		N.A.
17	750.7 Transportation Expense			0	0	N.A.	0	0		N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0		N.A.
19	757.7 Insurance - General Liability			0	0	N.A.	0	0		N.A.
20	758.7 Insurance - Workmen's Comp.			6	6	N.A.	0	6		N.A.
21	759.7 Insurance - Other			0	0	N.A.	0	0		N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0		N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.			0	0	N.A.	0	0		N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0		N.A.
25	770.7 Bad Debt Expense		14	49	35	251.48%	15	35		237.29%
26	775.7 Miscellaneous Expenses			0	0	N.A.	0	0		N.A.
26	TOTAL SEWER O&M EXPENSES		66	264	219	333.22%	68	216		315.73%
27	SUBTOTAL (less accts. 766 & 767)		66	264	219	333.22%	68	216		75.96%
28	Average ERC's		33	33	0	0.00%				
29	Average Consumer Price Index - U		130.7	136.2	6	4.21%				
30						Compounded Multiplier =				

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 + 1) x (2)

Column (7) = (3) - (6)

Column (8) = (7) / (6)

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Seminole / Meredith Manor

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

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

FP&C

Schedule: B-8 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/90	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.8 Salaries & Wages - Employees	392	568	176	44.73%	409	159	38.89%
2	703.8 Salaries & Wages - Officers, Etc.	13	0	(13)	-100.00%	14	(14)	-100.00%
3	704.8 Employee Pensions & Benefits	26	108	82	318.98%	27	81	302.15%
4	710.8 Purchased Sewerage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	3	10	7	232.12%	3	7	218.70%
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals		0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	9	47	38	408.50%	10	37	387.96%
10	731.8 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	58	46	(12)	-18.46%	58	(12)	-21.73%
12	733.8 Contractual Services - Legal	11	19	8	88.79%	11	7	81.97%
13	734.8 Contractual Services - Mgmt. Fees	6	0	(6)	-100.00%	6	(6)	-100.00%
14	735.8 Contractual Services - Other	15	22	7	47.77%	16	7	41.80%
15	741.8 Rental of Building/Real Prop.	6	8	3	47.52%	6	3	41.67%
16	742.8 Rental of Equipment		0	0	N.A.	0	0	N.A.
17	750.8 Transportation Expense	8	0	(8)	-97.09%	8	(8)	-97.20%
18	756.8 Insurance - Vehicle	44	27	(17)	-38.80%	46	(19)	-41.27%
19	757.8 Insurance - General Liability	55	31	(24)	-43.02%	57	(26)	-45.32%
20	758.8 Insurance - Workman's Comp.	46	19	(27)	-58.52%	48	(29)	-60.20%
21	759.8 Insurance - Other	11	18	7	66.83%	11	7	60.09%
22	760.8 Advertising Expense		2	2	N.A.	0	2	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	225	0	(225)	-100.00%	234	(234)	-100.00%
24	767.8 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense		0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses		241	241	N.A.	0	241	N.A.
26	TOTAL SEWER O&M EXPENSES	926	1,187	261	28.11%	965	202	20.92%
27	SUBTOTAL (less accts. 766 & 767)	701	1,167	466	66.43%	731	436	57.36%
28	Average ERC's	33	33	0	0.00%			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30					Compounded Multiplier =			

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)

Column (5) = (4) / (2)

Column (6) = (L30 + 1) x (2)

Column (7) = (3) - (6)

Column (8) = (7) / (6)

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

COMPARISON OF SEWER OPERATION AND MAINTENANCE EXPENSES - 1991

Explanation of O & M Deviation from Guideline

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC

Schedule: B-8 (S)

Page 5 of 5

Preparer: Chuck Lewis

Supporting Schedules: B-8 (S) (p. 1 of 5)

		(1)	(2)	(3)	(4)
		O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation	
1	701.1-8 Salaries & Wages - Employees	339	28.19%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(14)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	204	227.51%		
4	710.1-8 Purchased Sewage Treatment	862	19.22%		
5	711.1-8 Sludge Removal Expense	(321)	-88.81%		
6	715.1-8 Purchased Power	25	18.13%		
7	716.1-8 Fuel for Power Purchased	(5)	-100.00%		
8	718.1-8 Chemicals	347	401.36%		
9	720.1-8 Materials and Supplies	(52)	-21.75%		
10	731.1-8 Contractual Services - Engr.	(1)	-91.09%		
11	732.1-8 Contractual Services - Acct.	(13)	-21.75%		
12	733.1-8 Contractual Services - Legal	7	61.97%		
13	734.1-8 Contractual Services - Mgmt. Fees	(6)	-100.00%		
14	735.1-8 Contractual Services - Other	7	41.85%		
15	741.1-8 Rental of Building/Real Prop.	3	41.57%		
16	742.1-8 Rental of Equipment	0	N.A.		
17	750.1-8 Transportation Expense	(111)	-52.42%		
18	758.1-8 Insurance - Vehicle	(19)	-41.27%		
19	757.1-8 Insurance - General Liability	(26)	-45.32%		
20	758.1-8 Insurance - Workman's Comp.	4	8.05%		
21	754.1-8 Insurance - Other	7	60.09%		
22	760.1-8 Advertising Expense	2	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(234)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.		
25	770.1-8 Bad Debt Expense	35	237.29%		
26	775.1-8 Miscellaneous Expenses	92	48.36%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		1,148	15.10%		

(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)

CONTRACTUAL SERVICES - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1)	(2)	(3)	(4)
	Consultant	Type Of Service	Amount	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 MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer Cost	How often to repeat
1		There were no major maintenance projects that exceeded 2% of test year revenues per system.		

ALLOCATION OF EXPENSES - 1991

Company: SSU / Seminole / Meredith Manor

FPSC

Docket No.: 820199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules	
1	For rate making purposes, the following are the items which are allocated in this filing:												
2	(A complete analysis and basis of the allocation is contained in Volume I of the MPR's)												
3													
4													
5													
6	A-SCHEDULES (RATE BASE):												
7													
8													
9	Allocated Items							Allocation Basis					Recap Schedules
10													
11													
12	(A) Deferred Taxes							Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)					A-1 (W), A-2 (S)
13													
14	(B) General Plant							Average No. of Customers (Total Company)					A-5 (W), A-6 (S)
15													
16	(C) General Plant Accum. Dep.							Average No. of Customers (Total Company)					A-9 (W), A-10 (S)
17													
18													
19													
20													
21													
22													
23													
24	B-SCHEDULES (INCOME STATEMENT):												
25													
26													
27	Allocated Items							Allocation Basis					Recap Schedules
28													
29													
30	(A) Customer Accounts Expenses and Adjustments (O&M)							Average No. of Customers (Total Company)					B-6 (W), B-6 (S)
31													
32	(B) A & G Expenses and Adjustments (O&M)							Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
33													
34	(C) Rate Case Expense Amortization (O&M)							Average No. of Customers (FPSC Filed Systems)					B-5 (W), B-6 (S)
35													
36	(D) Parent Debt Adjustment & ITC (Income Taxes)							Average No. of Customers (Total Company)					B-16 (W), B-17 (S)

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
			Life	Rate (%)	For Books	Adjustment	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	0	40	2.50%	0	0	0
3	352.1 Franchises	147	40	2.50%	4	0	4
4	389.1 Other Plant & Misc.	6	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	6	0	N.A.	0	0	0
7	354.2 Structures & Improvements	(17)	32	3.13%	(1)	0	(1)
8	360.2 Collection Sewers - F	23,214	30	3.33%	774	0	774
9	361.2 Collection Sewers - G	518	45	2.22%	12	0	12
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	285	38	2.63%	8	0	8
12	364.2 Flow Measuring Devices	2	5	20.00%	0	0	0
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	14	18	5.56%	1	0	1
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	4,618	32	3.13%	144	0	144
18	370.3 Receiving Wells	43	32	3.13%	1	0	1
19	371.3 Pumping Equipment	3,272	18	5.56%	182	0	182
20	389.3 Other Plant & Misc. Equipment	11	18	5.56%	1	0	1
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	79	0	N.A.	0	0	0
23	354.4 Structures & Improvements	412	32	3.13%	13	0	13
24	380.4 Treatment & Disposal	16	18	5.56%	1	0	1
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	100	30	3.33%	3	0	3
27	389.4 Other Plant & Misc. Equipment	19	18	5.56%	1	0	1
28	GENERAL PLANT						
29	353.5 Land & Land Rights	142	0	N.A.	0	0	0
30	354.5 Structures & Improvements	704	40	2.50%	18	0	18
31	390.5 Office Furniture & Equipment	361	15	6.67%	24	0	24
32	390.51 Computer Equipment	558	6	16.67%	93	0	93
33	391.5 Transportation Equipment	480	6	16.67%	80	0	80
34	392.5 Stores Equipment	4	18	5.56%	0	0	0
35	393.5 Tools, Shop, & Garage	182	16	6.25%	11	0	11
36	394.5 Laboratory Equipment	40	15	6.67%	3	0	3
37	395.5 Power Operated Equipment	237	12	8.33%	20	0	20
38	396.5 Communication Equipment	75	10	10.00%	7	0	7
39	397.5 Miscellaneous Equipment	25	15	6.67%	2	0	2
40	398.5 Other Tangible Plant	20	10	10.00%	2	0	2
41							
42	INTANGIBLE PLANT	153		2.62%	4	0	4
43	COLLECTION PLANT	24,022		3.30%	793	0	793
44	SYSTEM PUMPING PLANT	7,944		4.13%	328	0	328
45	TREATMENT AND DISPOSAL	626		2.90%	18	0	18
46	GENERAL PLANT	2,829		9.19%	260	0	260
47							
48	TOTAL DEPRECIATION EXPENSE	35,574		3.95%	1,404	0	1,404
49	AMORTIZATION OF CIAC				(958)	0	(958)
50	NON-USED AND USEFUL				0	0	0
51	NET DEPRECIATION EXPENSE - SEWER				446	0	446

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense		
				Per Books	Adjustment	Adjusted CIAC Amort.
1	Plant Capacity Fees	0	3.38%	0	0	0
2	Line/Main Extension Fees	0	3.52%	0	0	0
3	Contributed Lines	0	3.52%	0	0	0
4	Cont. Prty. Other Than Lines	27,251	3.51%	955	0	955
5	Service Installation Fees	100	2.63%	3	0	3
6	TOTAL SEWER CIAC AMORT. EXPENSE	27,351		958	0	958

NOTES:

1. Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

(1)		(2)	(3)	(4)
SEWER CIAC Classifications and Associated Plant Accounts		1991 COMPOSITE CIAC AMORT. RATE		
Line No.		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	2	0	20.00%
3	365.2 Flow Measuring Installation	0	0	N.A.
4	354.4 Structures & Improvements	412	13	3.13%
5	380.4 Treatment & Disposal	16	1	5.56%
6	361.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	100	3	3.33%
8	389.4 Other Plant & Misc. Equipment	19	1	5.56%
9	COMPOSITE RATE	549	19	3.38%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	(17)	(1)	3.13%
12	360.2 Collection Sewers - F	23,214	774	3.33%
13	361.2 Collection Sewers - G	518	12	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	14	1	5.56%
16	354.3 Structures & Improvements	4,618	144	3.13%
17	370.3 Receiving Wells	43	1	3.13%
18	371.3 Pumping Equipment	3,272	182	5.56%
19	389.3 Other Plant & Misc. Equipment	11	1	5.56%
20	COMPOSITE RATE	31,673	1,114	3.52%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	285	8	2.63%
23	COMPOSITE RATE	285	8	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	549	19	3.38%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	31,673	1,114	3.52%
27	Service Installation Fees (Line 23)	285	8	2.63%
28	COMPOSITE RATE	32,507	1,140	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-14 (S) (page 3 of 6)

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

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE	1991 NON-USED & USEFUL DEPRECIATION EXPENSE				
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0.00%	0	
3	352.1 Franchises	4	0	4	0.00%	0	
4	389.1 Other Plant & Misc.	0	0	0	0.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0.00%	0	
7	354.2 Structures & Improvements	(1)	0	(1)	0.00%	0	
8	360.2 Collection Sewers - F	774	0	774	0.00%	0	
9	361.2 Collection Sewers - G	12	0	12	0.00%	0	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	8	0	8	0.00%	0	
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	389.2 Other Plant & Misc. Equipment	1	0	1	0.00%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0.00%	0	
17	354.3 Structures & Improvements	144	0	144	0.00%	0	
18	370.3 Receiving Wells	1	0	1	0.00%	0	
19	371.3 Pumping Equipment	182	0	182	0.00%	0	
20	389.3 Other Plant & Misc. Equipment	1	0	1	0.00%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0.00%	0	
23	354.4 Structures & Improvements	13	0	13	0.00%	0	
24	380.4 Treatment & Disposal	1	0	1	0.00%	0	
25	381.4 Plant Sewers	0	0	0	0.00%	0	
26	382.4 Outfall Sewer Lines	3	0	3	0.00%	0	
27	389.4 Other Plant & Misc. Equipment	1	0	1	0.00%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	18	0	18	0.00%	0	
31	390.5 Office Furniture & Equipment	24	0	24	0.00%	0	
32	390.51 Computer Equipment	93	0	93	0.00%	0	
33	391.5 Transportation Equipment	80	0	80	0.00%	0	
34	392.5 Stores Equipment	0	0	0	0.00%	0	
35	393.5 Tools, Shop, & Garage	11	0	11	0.00%	0	
36	394.5 Laboratory Equipment	3	0	3	0.00%	0	
37	395.5 Power Operated Equipment	20	0	20	0.00%	0	
38	396.5 Communication Equipment	7	0	7	0.00%	0	
39	397.5 Miscellaneous Equipment	2	0	2	0.00%	0	
40	398.5 Other Tangible Plant	2	0	2	0.00%	0	
41							
42	INTANGIBLE PLANT	4	0	4		0	
43	COLLECTION PLANT	793	0	793		0	
44	SYSTEM PUMPING PLANT	328	0	328		0	
45	TREATMENT AND DISPOSAL	18	0	18		0	
46	GENERAL PLANT	260	0	260		0	
47							
48	TOTAL	1,404	0	1,404		0	
49	Composite Non-Used & Useful Net Depreciation % (L48,C8 / L48,C4) =				0.00%		

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

Present Income - Interim / Final

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☒

Historic ☒ Projected ☐

FPSC

Schedule: B-15 (S)

Page 1 of 1

Preparer: Chuck Lewis

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

(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:	636	1	637	See Notes
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	636	1	637	
3	PAYROLL TAXES:				See Notes
4	(Adjustments)				
5		0	133	133	
6		0	0	0	
7	TOTAL	0	133	133	
8	REAL ESTATE & PERSONAL PROPERTY TAXES:				
9	(Adjustments)				
10		1,057	0	1,057	
11		0	0	0	
12	TOTAL	1,057	0	1,057	
13	OTHER:				
14	(Adjustments)				
15		0	0	0	
16		0	0	0	
17	TOTAL	0	0	0	
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,693	134	1,827	B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,693	134	1,827	B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Seminole / Meredith Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
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)			(6) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(3) Per Books	(4) Utility Test Year Adjustments	(5) Utility Adjusted Test Year	(6) Per Books	(7) Utility Test Year Adjustments	(8) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	14,139	22	14,161	14,139	22	14,161	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	8,878	(117)	8,761	8,878	447	9,325	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	446	0	446	446	0	446	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	1,693	134	1,827	1,693	134	1,827	B-15 (S)	-
8	Pre Tax Operating Expenses	11,017	17	11,034	11,017	581	11,598	-	-
9	TOTAL PRE-TAX INCOME	3,122	6	3,127	3,122	(559)	2,563	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	3,122	6	3,127	3,122	(559)	2,563	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	6,788	(36)	6,750	6,788	34	6,821	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	394	(2)	392	394	2	396	-	-
17	Total Taxable Income	2,728	8	2,736	2,728	(561)	2,167	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	1,027	3	1,029	1,027	(211)	815	-	-
20	Less:								
21	Parent Debt Adjustment	79	0	79	79	0	79	C-8 (S)	-
22	Investment Tax Credit	16	0	16	16	0	16	C-8 (S)	-
23	TOTAL INCOME TAXES	931	3	934	931	(211)	720	-	B-2 (S)

0471

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Seminole / Meredith Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-16 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Morningview - 562

Lake County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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 Q&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-2 (S)
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	82,736	(165)	82,571	A-6 (S)
2	Utility Land & Land Rights	1,445	0	1,445	A-6 (S)
3	Non-Used & Useful	(1,224)	0	(1,224)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(33,828)	(6)	(33,835)	A-10 (S)
6	CIAC	(5,180)	0	(5,180)	A-12 (S)
7	Accumulated Amortization of CIAC	2,567	0	2,567	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(966)	0	(966)	C-7 (S)
12	Working Capital Allowance	1,798	90	1,889	A-17 (S)
13	TOTAL SEWER RATE BASE	47,348	(81)	47,268	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	82,736	(165)	82,571	A-6 (S)
2	Utility Land & Land Rights	1,445	0	1,445	A-6 (S)
3	Non-Used & Useful	(1,224)	0	(1,224)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(33,828)	(6)	(33,835)	A-10 (S)
6	CIAC	(5,180)	0	(5,180)	A-12 (S)
7	Accumulated Amortization of CIAC	2,567	0	2,567	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(966)	0	(966)	C-7 (S)
12	Working Capital Allowance	1,798	(41)	1,757	A-17 (S)
13	TOTAL SEWER RATE BASE	47,348	(212)	47,136	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Lake / Morningview

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):					
2	1. To zero out Organizational Costs balance.	(330)	0	(165)	A-6 (S)	
3						
4	2.					
5						
6						
7		(330)	0	(165)		
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):					
9	1.				A-6 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	C. NON-USED AND USEFUL (Interim / Final):					
16	1.				A-7 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):					
23	1.				A-2 (S)	
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.	38	38	38	A-10 (S)	
31						
32	2. An adjustment was made on the company's books in 1981 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcorn) was shortened.	0	(68)	(44)		
33						
34						
35						
36						
37		38	(50)	(6)		
38						
39						
40						
41	F. CIAC (Interim / Final):					
42	1.				A-12 (S)	
43						
44	2.					
45						
46		0	0	0		
47						
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Lake / Morningview

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☒

Historic ☒ 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 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-4 (W)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):					
2	1.				A-14 (S)	
3						
4	2					
5						
6						
7		0	0	0		
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):					
9	1.				A-20 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):					
16	1.				A-20 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):					
23	1.				A-16 (S)	
24						
25	2.					
26						
27		0	0	0		
28						
29	K. DEFERRED TAX (Interim / Final):					
30	1.				C-7 (S)	
31						
32	2.					
33						
34		0	0	0		
35						
36	L. WORKING CAPITAL ALLOWANCE (Interim):					
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(41)	(41)	(41)	A-17 (S)	
38						
39	2.					
40						
41		(41)	(41)	(41)		
42						
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	90	90	90	A-17 (S)	
45						
46	2.					
47						
48		90	90	90		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(333)	(92)	(212)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(202)	40	(81)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 17168 ENDED 12/31/84	51,190
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	51,190
38	1985 Additions	7,221
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	7,221
42	12/31/85 BALANCE	58,411

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim: ☐ Final ☒
 Historic ☒ 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 (S)
 Page 2 of 2
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S)
 A-4 (S)

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/85 BALANCE	58,411
2	1986 Additions	16,607
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	16,607
6	12/31/86 BALANCE	75,018
7	1987 Additions	1,542
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,542
11	12/31/87 BALANCE	76,560
12	1988 Additions	4,396
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,396
16	12/31/88 BALANCE	80,956
17	1989 Additions	967
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	967
21	12/31/89 BALANCE	81,923
22	1990 Additions (A/C 101)	5,608
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	5,608
27	12/31/90 BALANCE	87,531
28	1990 General Plant Reallocation Adjustments *	(3,364)
29	12/31/90 ADJUSTED BALANCE	84,167
30	1991 Additions (A/C 101)	27
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	27
35	12/31/91 BALANCE	84,194

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Morningview

Docket 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (12+5/2)	Utility Adjustments (6+7/2)	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	330	(330)	0	0	(330)	0	0	165	(165)	0
3	352.1 Franchises	160	0	0	160	0	0	160	160	0	160
4	389.1 Other Plant & Misc.	1,999	0	0	1,999	0	0	1,999	1,999	0	1,999
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	8	0	0	8	0	0	8	8	0	8
7	354.2 Structures & Improvements	(27)	0	0	(27)	0	0	(27)	(27)	0	(27)
8	360.2 Collection Sewers - F	3,373	0	0	3,373	0	0	3,373	3,373	0	3,373
9	361.2 Collection Sewers - G	234	0	0	234	0	0	234	234	0	234
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	3,209	0	0	3,209	0	0	3,209	3,209	0	3,209
12	364.2 Flow Measuring Devices	9,981	0	0	9,981	0	0	9,981	9,981	0	9,981
13	365.2 Flow Measuring Installation	1	0	0	1	0	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipm	8	0	0	8	0	0	8	8	0	8
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5,974	0	0	5,974	0	0	5,974	5,974	0	5,974
18	370.3 Receiving Wells	3,686	0	0	3,686	0	0	3,686	3,686	0	3,686
19	371.3 Pumping Equipment	40,051	75	0	40,127	0	0	40,127	40,089	0	40,089
20	389.3 Other Plant & Misc. Equipm	1,741	0	0	1,741	0	0	1,741	1,741	0	1,741
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	1,253	0	0	1,253	0	0	1,253	1,253	0	1,253
23	354.4 Structures & Improvements	287	0	0	287	0	0	287	287	0	287
24	390.4 Treatment & Disposal	8,101	0	0	8,101	0	0	8,101	8,101	0	8,101
25	381.4 Plant Sewers	90	0	0	90	0	0	90	90	0	90
26	382.4 Outfall Sewer Lines	154	0	0	154	0	0	154	154	0	154
27	389.4 Other Plant & Misc. Equipm	28	0	0	28	0	0	28	28	0	28
28	GENERAL PLANT										
29	353.5 Land & Land Rights	187	(6)	0	181	0	0	181	184	0	184
30	354.5 Structures & Improvements	902	22	0	924	0	0	924	913	0	913
31	390.5 Office Furniture & Equipme	465	8	0	472	0	0	472	468	0	468
32	390.51 Computer Equipment	612	222	0	835	0	0	835	724	0	724
33	391.5 Transportation Equipment	599	46	0	645	0	0	645	622	0	622
34	392.5 Stores Equipment	5	1	0	6	0	0	6	5	0	5
35	393.5 Tools, Shop, & Garage	238	(4)	0	234	0	0	234	236	0	236
36	394.5 Laboratory Equipment	50	4	0	54	0	0	54	52	0	52
37	395.5 Power Operated Equipment	321	(28)	0	293	0	0	293	307	0	307
38	396.5 Communication Equipment	93	7	0	101	0	0	101	97	0	97
39	397.5 Miscellaneous Equipment	29	7	0	37	0	0	37	33	0	33
40	398.5 Other Tangible Plant	25	1	0	26	0	0	26	26	0	26
41											
42	INTANGIBLE PLANT	2,489	(330)	0	2,159	(330)	0	2,159	2,324	(165)	2,159
43	COLLECTION PLANT	16,787	0	0	16,787	0	0	16,787	16,787	0	16,787
44	SYSTEM PUMPING PLANT	51,452	75	0	51,528	0	0	51,528	51,490	0	51,490
45	TREATMENT AND DISPOSAL	9,913	0	0	9,913	0	0	9,913	9,913	0	9,913
46	GENERAL PLANT	3,526	281	0	3,807	0	0	3,807	3,667	0	3,667
47											
48	TOTAL PLANT IN SERVICE	84,167	27	0	84,194	(330)	0	84,194	84,180	(165)	84,015
49	LAND & LAND RIGHTS	1,448	(6)	0	1,442	0	0	1,442	1,445	0	1,445
50	TOTAL PIS LESS LAND	82,719	33	0	82,752	(330)	0	82,752	82,736	(165)	82,571

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 298.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 351.1

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

		(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 Contnl. CIAC Property	Remove Advances For Construction	Invested Plant in Service	Percentage	Average Amount	
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0%	0	
3	352.1 Franchises	160	0	0	160	0%	0	
4	389.1 Other Plant & Misc.	1,999	0	0	1,999	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	8	0	0	8	0%	0	
7	354.2 Structures & Improvements	(27)	0	0	(27)	0%	0	
8	360.2 Collection Sewers - F	3,373	0	0	3,373	0%	0	
9	361.2 Collection Sewers - G	234	0	0	234	0%	0	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	3,209	0	0	3,209	0%	0	
12	364.2 Flow Measuring Devices	9,981	0	0	9,981	0%	0	
13	365.2 Flow Measuring Installation	1	0	0	1	0%	0	
14	389.2 Other Plant & Misc. Equipment	8	0	0	8	0%	0	
15	SYSTEM PUMPING PLANT							
16	359.3 Land & Land Rights	0	0	0	0	0%	0	
17	354.3 Structures & Improvements	5,974	0	0	5,974	0%	0	
18	370.3 Receiving Wells	3,686	0	0	3,686	0%	0	
19	371.3 Pumping Equipment	40,089	0	0	40,089	0%	0	
20	389.3 Other Plant & Misc. Equipment	1,741	0	0	1,741	0%	0	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	1,253	0	0	1,253	0%	0	
23	354.4 Structures & Improvements	287	0	0	287	23%	66	
24	380.4 Treatment & Disposal	8,101	0	0	8,101	23%	1,653	
25	381.4 Plant Sewers	90	0	0	90	23%	21	
26	382.4 Outfall Sewer Lines	154	0	0	154	23%	35	
27	389.4 Other Plant & Misc. Equipment	28	0	0	28	23%	6	
28	GENERAL PLANT							
29	359.5 Land & Land Rights	184	0	0	184	0%	0	
30	354.5 Structures & Improvements	913	0	0	913	0%	0	
31	390.5 Office Furniture & Equipment	468	0	0	468	0%	0	
32	390.51 Computer Equipment	724	0	0	724	0%	0	
33	391.5 Transportation Equipment	622	0	0	622	0%	0	
34	392.5 Stores Equipment	5	0	0	5	0%	0	
35	393.5 Tools, Shop, & Garage	236	0	0	236	0%	0	
36	394.5 Laboratory Equipment	52	0	0	52	0%	0	
37	395.5 Power Operated Equipment	307	0	0	307	0%	0	
38	396.5 Communication Equipment	97	0	0	97	0%	0	
39	397.5 Miscellaneous Equipment	33	0	0	33	0%	0	
40	398.5 Other Tangible Plant	26	0	0	26	0%	0	
41								
42	INTANGIBLE PLANT	2,159	0	0	2,159		0	
43	COLLECTION PLANT	16,787	0	0	16,787		0	
44	SYSTEM PUMPING PLANT	51,490	0	0	51,490		0	
45	TREATMENT AND DISPOSAL	9,913	0	0	9,913		1,992	
46	GENERAL PLANT	3,667	0	0	3,667		0	
47								
48	TOTAL PLANT IN SERVICE	84,015	0	0	84,015		1,992	
49	LAND & LAND RIGHTS	1,445	0	0	1,445		0	
50	TOTAL PIS LESS LAND	82,571	0	0	82,571		1,992	
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						2.37%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Morningview
Docket No.: 920198-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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	1,992	0	1,992	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(768)	0	(768)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	1,224	0	1,224	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

FPSC

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-B (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-8 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 17166 ENDED 12/31/84	5,338
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	5,338
38	1985 Additions	3,681
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	3,681
42	12/31/85 BALANCE	9,019

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	9,019
2	1986 Additions	4,297
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,297
6	12/31/86 BALANCE	13,316
7	1987 Additions	4,751
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	4,751
11	12/31/87 BALANCE	18,067
12	1988 Additions	4,902
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,902
16	12/31/88 BALANCE	22,969
17	1989 Additions	4,931
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,931
21	12/31/89 BALANCE	27,900
22	1990 Additions	5,417
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,417
26	12/31/90 BALANCE	33,317
27	1990 General Plant Reallocation Adjustments *	(2,360)
28	12/31/90 ADJUSTED BALANCE	30,956
29	1991 Additions	5,744
30	1991 Retirements	0
31	1991 Adjustments	50
32	1991 Net Additions	5,794
33	12/31/91 BALANCE	36,751

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Morningview

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-9 (S)

Supporting Schedule: B-14 (S)

	(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 Ending		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	INTANGIBLE PLANT									
2	351.1 Organization	38	0	38	(38)	(38)	0	38	(38)	0
3	352.1 Franchises	24	4	28	0	0	28	26	0	26
4	389.1 Other Plant & Misc.	300	111	411	0	0	411	356	0	356
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(1)	(1)	(2)	0	0	(2)	(1)	0	(1)
8	360.2 Collection Sewers - F	894	112	1,007	0	0	1,007	951	0	951
9	361.2 Collection Sewers - G	15	5	20	0	0	20	18	0	18
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	781	84	866	0	0	866	824	0	824
12	364.2 Flow Measuring Devices	8,503	1,996	10,499	0	0	10,499	9,501	0	9,501
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	0	0	1	0	0	1	1	0	1
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,059	187	1,245	0	0	1,245	1,152	0	1,152
18	370.3 Receiving Wells	1,064	115	1,179	0	0	1,179	1,121	0	1,121
19	371.3 Pumping Equipment	13,276	2,227	15,503	0	0	15,503	14,389	0	14,389
20	389.3 Other Plant & Misc. Equipme	743	97	839	0	0	839	791	0	791
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	52	9	61	0	0	61	56	0	56
24	380.4 Treatment & Disposal	3,011	450	3,461	0	0	3,461	3,236	0	3,236
25	381.4 Plant Sewers	26	3	28	0	0	28	27	0	27
26	382.4 Outfall Sewer Lines	13	5	18	0	0	18	16	0	16
27	389.4 Other Plant & Misc. Equipme	5	2	6	0	0	6	5	0	5
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	119	23	142	0	0	142	131	0	131
31	390.5 Office Furniture & Equipment	150	31	181	0	0	181	166	0	166
32	390.51 Computer Equipment	77	121	198	0	88	286	137	44	181
33	391.5 Transportation Equipment	379	104	483	0	0	483	431	0	431
34	392.5 Stores Equipment	1	0	2	0	0	2	2	0	2
35	393.5 Tools, Shop, & Garage	108	15	122	0	0	122	115	0	115
36	394.5 Laboratory Equipment	23	3	26	0	0	26	24	0	24
37	395.5 Power Operated Equipment	246	26	271	0	0	271	258	0	258
38	396.5 Communication Equipment	36	10	46	0	0	46	41	0	41
39	397.5 Miscellaneous Equipment	5	2	7	0	0	7	6	0	6
40	398.5 Other Tangible Plant	10	3	13	0	0	13	11	0	11
41		0								
42	INTANGIBLE PLANT	362	115	477	(38)	(38)	439	420	(38)	382
43	COLLECTION PLANT	10,194	2,198	12,392	0	0	12,392	11,293	0	11,293
44	SYSTEM PUMPING PLANT	16,141	2,626	18,767	0	0	18,767	17,454	0	17,454
45	TREATMENT AND DISPOSAL	3,106	468	3,575	0	0	3,575	3,340	0	3,340
46	GENERAL PLANT	1,153	337	1,490	0	88	1,578	1,322	44	1,366
47										
48	TOTAL SEWER ACCUM. DEP.	30,956	5,744	36,700	(38)	50	36,751	33,828	6	33,835

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
	AVERAGE 1991 INVESTED ACCUM. DEP.			1991 NON-USED & USEFUL		
Line No.	Account No. and Name	Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Dep.	Percentage	Average Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	0%	0
3	352.1 Franchises	26	0	26	0%	0
4	389.1 Other Plant & Misc.	356	0	356	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	(1)	0	(1)	0%	0
8	360.2 Collection Sewers - F	951	0	951	0%	0
9	361.2 Collection Sewers - G	18	0	18	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	824	0	824	0%	0
12	364.2 Flow Measuring Devices	9,501	0	9,501	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	1	0	1	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	1,152	0	1,152	0%	0
18	370.3 Receiving Wells	1,121	0	1,121	0%	0
19	371.3 Pumping Equipment	14,389	0	14,389	0%	0
20	389.3 Other Plant & Misc. Equipment	791	0	791	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	56	0	56	23%	13
24	380.4 Treatment & Disposal	3,236	0	3,236	23%	744
25	381.4 Plant Sewers	27	0	27	23%	6
26	382.4 Outfall Sewer Lines	18	0	18	23%	4
27	389.4 Other Plant & Misc. Equipment	5	0	5	23%	1
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	131	0	131	0%	0
31	390.5 Office Furniture & Equipment	166	0	166	0%	0
32	390.51 Computer Equipment	181	0	181	0%	0
33	391.5 Transportation Equipment	431	0	431	0%	0
34	392.5 Stores Equipment	2	0	2	0%	0
35	393.5 Tools, Shop, & Garage	115	0	115	0%	0
36	394.5 Laboratory Equipment	24	0	24	0%	0
37	395.5 Power Operated Equipment	258	0	258	0%	0
38	396.5 Communication Equipment	41	0	41	0%	0
39	397.5 Miscellaneous Equipment	6	0	6	0%	0
40	398.5 Other Tangible Plant	11	0	11	0%	0
41						
42	INTANGIBLE PLANT	382	0	382		0
43	COLLECTION PLANT	11,293	0	11,293		0
44	SYSTEM PUMPING PLANT	17,454	0	17,454		0
45	TREATMENT AND DISPOSAL	3,340	0	3,340		768
46	GENERAL PLANT	1,366	0	1,366		0
47						
48	TOTAL SEWER ACCUM. DEP.	33,835	0	33,835		768
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =					2.27%

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Lake / Morningview

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 add s & d by dollar amount up to the end of the test year. Provide an 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-12 (S)

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 17188 ENDED 12/31/84		4,830
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		4,830
38	1985 Additions		0
39	1985 Retirements		0
40	1985 Adjustments		0
41	1985 Net Additions		0
42	12/31/85 BALANCE		4,830

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	4,830
2	1986 Additions	350
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	350
6	12/31/86 BALANCE	5,180
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	5,180
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	5,180
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	5,180
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	5,180
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	5,180

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

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1#
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	5,180	0	5,180	0	0	5,180	5,180	0	5,180	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER CIAC	5,180	0	5,180	0	0	5,180	5,180	0	5,180	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES	
1	BALANCE PER ORDER 17168 ENDED 12/31/84	540	
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	540	
38	1985 Additions	312	
39	1985 Retirements	0	
40	1985 Adjustments	0	
41	1985 Net Additions	312	
42	12/31/85 BALANCE	852	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	852
2	1986 Additions	323
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	323
6	12/31/86 BALANCE	1,175
7	1987 Additions	335
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	335
11	12/31/87 BALANCE	1,510
12	1988 Additions	335
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	335
16	12/31/88 BALANCE	1,845
17	1989 Additions	335
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	335
21	12/31/89 BALANCE	2,180
22	1990 Additions	258
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	258
26	12/31/90 BALANCE	2,438
27	1991 Additions	258
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	258
31	12/31/91 BALANCE	2,696

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)

Page 1 of 1

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-13 (S)

Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	2,438	258	2,696	0	0	2,696	2,567	0	2,567	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Pnty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	2,438	258	2,696	0	0	2,696	2,567	0	2,567	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Morningview

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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	
SEWER										

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			Supporting Schedules
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	
1	Operation and Maintenance Expenses	14,388	(330)	14,058	14,388	723	15,111	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,798	(41)	1,757	1,798	90	1,889	

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 ☒
Historic ☒ 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	364,876	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)	36,888
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,888	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,831
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	448,717	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	1,428,415
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 ☒
Historic ☒ 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	5,777,828	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	1,805,509	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	6,160,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Construction	80,319,460	80,296,631
28	Advances For Construction	1,092,297	824,953
29	Loans From Related Parties	461,507	0
30	Other	1,612,899	1,491,367
31			
32	TOTAL DEFERRED CREDITS	92,021,644	89,238,903
33			
34	TOTAL EQUITY CAPITAL & LIABILITIES	245,517,268	235,854,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

	(1)	(2)	(3)	(4)
	ACQUISITION 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/adjustments)	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			
		1991	Supporting Schedules	Recap Schedules
8	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	0	Above	-
10	Composite Non-Used & Useful Plant in Service - %	2.37%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	0	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	2.27%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Morningview - 562

Lake County (SSU)

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

Company: SSU / Lake / Morningview
Docket No.: 820199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
Page 1 of 2
Preparer: Chuck Lewis

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 PRESENT OPERATING INCOME (FINAL)			1991 REQUIRED OPERATING INCOME (FINAL)				
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules	
1	OPERATING REVENUES:								
2	Sewer Sales	15,915	157	16,072	13,488	29,560	83.92%	B-4, B-3 (S)	
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	15,915	157	16,072	13,488	29,560		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	14,368	723	15,111	0	15,111		B-6 (S)	
6	Depreciation, net of CIAC Amort.	5,378	0	5,378	0	5,378		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	1,247	474	1,722	607	2,328		B-15, B-3 (S)	
9	Provision For Income Taxes	(3,184)	(390)	(3,574)	4,847	1,273		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	17,829	808	18,637	5,454	24,081			
11	NET OPERATING INCOME:	(1,914)	(660)	(2,565)	8,034	5,469			
12	RATE BASE	47,348		47,268		47,268		A-2 (S)	
13	RATE OF RETURN	-4.04%		-5.43%		11.57%		D-1 (S)	

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

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
Page 2 of 2
Preparer: Chuck Lewis

Line No.	(1) Description	(2) 1991 PRESENT OPERATING INCOME (INTERIM)			(5) 1991 REQUIRED OPERATING INCOME (INTERIM)			(8) Supporting Schedules
		(2) Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	
1	OPERATING REVENUES:							
2	Sewer Sales	15,915	157	16,072	12,744	28,816	79.29%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	15,915	157	16,072	12,744	28,816		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	14,388	(330)	14,058	0	14,058		B-6 (S)
6	Depreciation, net of CIAC Amort.	5,378	0	5,378	0	5,378		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	1,247	474	1,722	573	2,295		B-15, B-3 (S)
9	Provision For Income Taxes	(3,184)	10	(3,175)	4,580	1,405		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	17,829	154	17,983	5,153	23,136		
11	NET OPERATING INCOME:	(1,914)	4	(1,911)	7,591	5,680		
12	RATE BASE	47,348		47,136		47,136		A-2 (S)
13	RATE OF RETURN	-4.04%		-4.05%		12.05%		D-1 (S)

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

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	12.05% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	47,136	47,268	A-2 (S)	-
5	Required Income (L3 x L4)	5,680	5,469	-	-
6	Adjusted Income under Present Rates	(1,911)	(2,565)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	7,591	8,034	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	12,170	12,881	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	12,744	13,488	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	12,170	12,881	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	4,580	4,847	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	573	607	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	7,591	8,034		B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Lake / Morningview

Docket No.: 920196-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	Description	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	157	157	B-4 (S)
3				
4	2.			
5				
6				
7		157	157	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(330)	(330)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		153	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		33	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		58	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(5)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		497	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		317	B-6 (S)
22				
23		(330)	723	
24				
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30		0	0	
31				
32	D. AMORTIZATION:			
33	1.			B-18 (S)
34				
35	2.			
36				
37		0	0	
38				
39	E. TAXES OTHER THAN INCOME:			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	7	7	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	467	467	B-15 (S)
43	and reclassify consistent with NARUC.			
44		474	474	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	10	(390)	B-17 (S)
48				
49	2.			
50				
51		10	(390)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	4	(650)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

		(1)	(2)	(3)	(4)
		1991 REVENUES (PRESENT)			
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues	
1	SEWER SALES:				
2	521.1 Flat Rate - Residential	0	0		
3	521.2 Flat Rate - Commercial	0	0		
4	521.3 Flat Rate - Industrial	0	0		
5	521.4 Flat Rate - Public Authorities	0	0		
6	521.5 Flat Rate - Multi-Family	0	0		
7	521.6 Flat Rate - Other	0	0		
8	522.1 Measured - Residential	15,437	0		
9	522.2 Measured - Commercial	473	0		
10	522.3 Measured - Industrial	0	0		
11	522.4 Measured - Public Authorities	0	0		
12	522.5 Measured - Multi-Family	0	0		
	SUBTOTAL SEWER SALES	15,910	162		16,072
	OTHER SEWER SALES:				
13	523 Other Sales - Public Authorities	0	0		
14	524 Revenues from Other Systems	0	0		
15	525 Interdepartmental Sales	0	0		
16	535 Unbilled Revenues	4	0		
17	SUBTOTAL OTHER SEWER SALES	4	(4)		0
18	TOTAL SEWER SALES	15,915	157		16,072
	OTHER SEWER REVENUES:				
19	531 Sale of Sludge	0	0		
20	532 Forfeited Discounts	0	0		
21	534 Rents from Sewer Property	0	0		
22	535 Interdepartmental Rents	0	0		
23	536 Other Sewer Revenues	0	0		
24	TOTAL OTHER SEWER REVENUES	0	0		0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	15,915	157		16,072
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	15,915	157		16,072

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2-5)
Recap Schedule: B-2 (S)

Line No	(1) Account No. and Name	(2) 1991 TOTAL O&M (.1 - .8)			(5) 1991 DIRECT O&M (.1 - .8)			(8) 1991 ALLOCATED CUST ACCTS (.7)			(11) 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	701 Salaries & Wages - Employees	5,414	315	5,728	4,431	222	4,653	246	38	285	736	55	791
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,542	(148)	1,394	1,205	(331)	874	71	(20)	51	267	202	469
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,718	62	1,780	1,718	62	1,780	0	0	0	0	0	0
6	715 Purchased Power	2,453	1	2,455	2,441	0	2,441	0	1	1	13	0	13
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	428	16	444	428	16	444	0	0	0	0	0	0
9	720 Materials and Supplies	823	35	858	760	28	788	2	4	6	61	3	64
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	59	2	62	0	0	0	0	0	0	59	2	62
12	733 Contractual Services - Legal	24	1	26	0	0	0	0	0	0	24	1	26
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,047	39	1,086	1,018	37	1,055	0	0	0	29	2	31
15	741 Rental of Building/Real Prop.	11	6	17	0	0	0	0	0	0	11	6	17
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expense	388	16	403	387	14	401	0	2	2	0	9	1
18	756 Insurance - Vehicle	35	6	41	0	0	0	0	0	0	35	6	41
19	757 Insurance - General Liability	41	4	45	0	0	0	0	0	0	41	4	45
20	758 Insurance - Workman's Comp	1	188	189	0	154	154	0	9	9	1	25	26
21	759 Insurance - Other	24	1	25	0	0	0	0	0	0	24	1	25
22	760 Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	153	153	0	0	0	0	0	0	0	153	153
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	64	4	68	0	0	0	64	4	68	0	0	0
26	775 Miscellaneous Expenses	313	21	334	0	0	0	0	1	2	313	19	332
27	TOTAL SEWER O&M EXPENSES	14,388	723	15,111	12,388	202	12,590	384	40	424	1,616	482	2,097
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	5,414	315	5,728	4,431	222	4,653	246	38	285	736	55	791
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	1,542	(148)	1,394	1,205	(331)	874	71	(20)	51	267	202	469
32	TOTAL SEWER LABOR COSTS	6,956	166	7,122	5,636	(109)	5,527	317	19	335	1,003	257	1,259

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

Company: SSU / Lake / Morningview

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-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0507

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (1 - .8)			(5) 1991 DIRECT O&M (1 - .8)			(8) 1991 ALLOCATED CUST ACCTS (7)			(11) 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	701 Salaries & Wages - Employees	5,414	0	5,414	4,431	0	4,431	246	0	246	736	0	736
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,542	(511)	1,031	1,205	(361)	844	71	(24)	47	267	(126)	140
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,718	0	1,718	1,718	0	1,718	0	0	0	0	0	0
6	715 Purchased Power	2,453	0	2,453	2,441	0	2,441	0	0	0	13	0	13
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	428	0	428	428	0	428	0	0	0	0	0	0
9	720 Materials and Supplies	823	0	823	760	0	760	2	0	2	61	0	61
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	59	0	59	0	0	0	0	0	0	59	0	59
12	733 Contractual Services - Legal	24	0	24	0	0	0	0	0	0	24	0	24
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,047	0	1,047	1,018	0	1,018	0	0	0	29	0	29
15	741 Rental of Building/Real Prop.	11	0	11	0	0	0	0	0	0	11	0	11
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expense	388	0	388	387	0	387	0	0	0	0	0	0
18	756 Insurance - Vehicle	35	0	35	0	0	0	0	0	0	35	0	35
19	757 Insurance - General Liability	41	0	41	0	0	0	0	0	0	41	0	41
20	758 Insurance - Workman's Comp.	1	181	182	0	149	149	0	8	8	1	24	25
21	759 Insurance - Other	24	0	24	0	0	0	0	0	0	24	0	24
22	760 Advertising Expense	3	0	3	0	0	0	0	0	0	3	0	3
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	64	0	64	0	0	0	64	0	64	0	0	0
26	775 Miscellaneous Expenses	313	0	313	0	0	0	0	0	0	313	0	313
27	TOTAL SEWER O&M EXPENSES	14,388	(330)	14,058	12,388	(212)	12,176	384	(15)	368	1,516	(102)	1,513
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	5,414	0	5,414	4,431	0	4,431	246	0	246	736	0	736
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	1,542	(511)	1,031	1,205	(361)	844	71	(24)	47	267	(126)	140
32	TOTAL SEWER LABOR COSTS	6,956	(511)	6,444	5,636	(361)	5,275	317	(24)	293	1,003	(126)	876

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Historic (X) Projected ()

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

Recap Schedules: B-6 (S) P. 1 of 6

0508

Total Direct Expenses (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0509

Total Allocated Customer Accounts Expenses (7XX.7)

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

0510

24-APR

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Morningview
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-6 (S)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0511

		(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	701.8 Salaries & Wages - Employees	53	63	59	60	62	61	64	58	62	64	56	74	736	0	736	55	791	
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.8 Employee Pensions & Benefits	19	23	21	22	23	22	23	21	22	23	20	27	267	(126)	140	202	469	
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	0	13	
7	716.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.8 Materials and Supplies	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	3	64	
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.8 Contractual Services - Acct.	4	5	5	5	5	5	5	5	5	5	4	6	59	0	59	2	62	
12	733.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	26	
13	734.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.8 Contractual Services - Other	2	2	2	2	2	2	2	2	2	3	2	3	29	0	29	2	31	
15	741.8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	6	17	
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
18	756.8 Insurance - Vehicle	3	3	3	3	3	3	3	3	3	3	3	4	35	0	35	6	41	
19	757.8 Insurance - General Liability	3	3	3	3	3	3	4	3	3	4	3	4	41	0	41	4	45	
20	758.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	24	25	25	26	
21	759.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	1	25	
22	760.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3	0	3	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153	153	
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	775.8 Miscellaneous Expenses	22	27	25	25	26	26	27	25	26	27	24	32	313	0	313	19	332	
27	SEWER A&G EXPENSES	116	138	130	132	136	134	140	127	136	141	122	163	1,616	(102)	1,513	482	2,097	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.8 Salaries & Wages - Employees														736	55	791		
31	703.8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.8 Employee Pensions & Benefits														267	202	469		
33	TOTAL SEWER A&G LABOR COSTS														1,003	257	1,259		

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - 8)

Company: SSU / Lake / Morningview

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)

Page 7 of 10

Preparer: Chuck Lewis

Recap Schedules: B-6 (S) 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	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	701 1-8 Salaries & Wages - Employees	5,414	0	5,414	5,414	0	0	18	29	(5)	5,455	273	0	315	5,728
2	703 1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 1-8 Employee Pensions & Benefits	1,542	(511)	1,031	1,542	(511)	0	5	4	0	1,039	38	317	(148)	1,394
4	710 1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 1-8 Sludge Removal	1,718	0	1,718	1,718	0	0	0	0	0	1,718	62	0	62	1,780
6	715 1-8 Purchased Power	2,453	0	2,453	2,453	0	0	0	1	0	2,455	0	0	1	2,455
7	716 1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 1-8 Chemicals	428	0	428	428	0	0	0	0	0	428	18	0	16	444
9	720 1-8 Materials and Supplies	823	0	823	823	0	0	1	4	0	828	30	0	35	858
10	731 1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 1-8 Contractual Services - Acct.	59	0	59	59	0	0	0	0	0	60	2	0	2	62
12	733 1-8 Contractual Services - Legal	24	0	24	24	0	0	1	0	0	25	1	0	1	26
13	734 1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 1-8 Contractual Services - Other	1,047	0	1,047	1,047	0	0	1	0	0	1,048	38	0	39	1,086
15	741 1-8 Rental of Building/Real Prop	11	0	11	11	0	0	0	5	0	17	1	0	6	17
16	742 1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750 1-8 Transportation Expense	388	0	388	388	0	0	0	2	0	389	14	0	16	403
18	756 1-8 Insurance - Vehicle	35	0	35	35	0	0	1	4	0	39	1	0	6	41
19	757 1-8 Insurance - General Liability	41	0	41	41	0	0	1	2	0	44	2	0	4	45
20	758 1-8 Insurance - Workman's Comp.	1	181	182	1	181	0	0	0	0	182	7	0	189	189
21	759 1-8 Insurance - Other	24	0	24	24	0	0	0	0	0	24	1	0	1	25
22	760 1-8 Advertising Expense	3	0	3	3	0	0	0	0	0	3	0	0	0	3
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	9	153	0	0	0	153	0	0	153	153
24	767 1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 1-8 Bad Debt Expense	64	0	64	64	0	0	0	4	0	68	0	0	4	68
26	775 1-8 Miscellaneous Expenses	313	0	313	313	0	0	5	4	0	322	12	0	21	334
27	TOTAL SEWER O&M EXPENSES	14,388	(330)	14,058	14,388	(330)	153	33	58	(5)	14,298	497	317	723	15,111

Notes

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A.C. 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (7XX.1 - .6)

Company: SSU / Lake / Morningview

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim [X] Final [X]
 Historic [X] Projected []

FPSC
 Schedule: B-6 (S)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 4 of 10
 Supporting Schedules: Allocation Schedules

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

	(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	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	701.1-6 Salaries & Wages - Employees	4,431		4,431	4,431						4,431	222		222	4,653
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	1,205	(361)	844	1,205	(361)					844	31		(331)	874
4	710.1-6 Purchased Sewer	0		0	0						0	0		0	0
5	711.1-6 Sludge Removal	1,718		1,718	1,718						1,718	62		62	1,780
6	715.1-6 Purchased Power	2,441		2,441	2,441						2,441	0		0	2,441
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	428		428	428						428	16		16	444
9	720.1-6 Materials and Supplies	760		760	760						760	28		28	788
10	731.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
11	732.1-6 Contractual Services - Accl.	0		0	0						0	0		0	0
12	733.1-6 Contractual Services - Legal	0		0	0						0	0		0	0
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
14	735.1-6 Contractual Services - Other	1,018		1,018	1,018						1,018	37		37	1,055
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
16	742.1-6 Rental of Equipment	0		0	0						0	0		0	0
17	750.1-6 Transportation Expense	387		387	387						387	14		14	401
18	756.1-6 Insurance - Vehicle	0		0	0						0	0		0	0
19	757.1-6 Insurance - General Liability	0		0	0						0	0		0	0
20	758.1-6 Insurance - Workman's Comp.	0	149	149	0	149					149	5		154	154
21	759.1-6 Insurance - Other	0		0	0						0	0		0	0
22	760.1-6 Advertising Expense	0		0	0						0	0		0	0
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0						0	0		0	0
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0	0
25	770.1-6 Bad Debt Expense	0		0	0						0	0		0	0
26	775.1-6 Miscellaneous Expenses	0		0	0						0	0		0	0
27	TOTAL SEWER DIRECT O&M EXPENSES	12,388	(212)	12,176	12,388	(212)	0	0	0	0	12,176	414	0	202	12,500

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/G 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates

0513

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Lake / Morningview

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-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Delta/Delta 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	701.7 Salaries & Wages - Employees	246		246	246				27	(2)	271	14		38	285
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	71	(24)	47	71	(24)			2		49	2		(20)	51
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				1		1			1	1
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	2		2	2				4		6	0		4	6
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0
15	741.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	0		0	0				2		2	0		2	2
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp	0	8	8	0	8			0		8	0		9	9
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0				0		0			0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0			0	0
25	770.7 Bad Debt Expense	64		64	64				4		68			4	68
26	775.7 Miscellaneous Expenses	0		0	0				1		2	0		1	2
27	TOTAL SEWER CUST ACCT EXPENSES	384	(15)	368	384	(15)	0	0	42	(2)	408	16	0	40	424

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 656 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,569 / \$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 Delta/Delta gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

0514

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Morningview

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-6 (S)
Page 10 of 10
Prepared: Chuck Lewis
Recap Schedules: B-6 (S) P. 6 of 10
Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	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	701.8 Salaries & Wages - Employees	736		736	736			18	1	(2)	753	38		55	791
2	703.8 Salaries & Wages - Officers, Etc	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	267	(126)	140	267	(126)		5	2		146	5	317	202	468
4	710.8 Purchased Sewer	0		0	0			0	0		0			0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	13		13	13			0	0		13			0	13
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	61		61	61			1	0		62	2		3	64
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	59		59	59			0	0		60	2		2	62
12	733.8 Contractual Services - Legal	24		24	24			1	0		25	1		1	26
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	29		29	29			1	0		30	1		2	31
15	741.8 Rental of Building/Real Prop.	11		11	11			0	5		17	1		6	17
16	742.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
17	750.8 Transportation Expense	0		0	0			0	0		0	0		0	1
18	756.8 Insurance - Vehicle	35		35	35			1	4		39	1		6	41
19	757.8 Insurance - General Liability	41		41	41			1	2		44	2		4	45
20	758.8 Insurance - Workman's Comp.	1	24	25	1	24		0	0		25	1		25	26
21	759.8 Insurance - Other	24		24	24			0	0		24	1		1	25
22	760.8 Advertising Expense	3		3	3			0	0		3	0		0	3
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		153	0	0		153			153	153
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	313		313	313			5	3		320	12		19	332
27	TOTAL SEWER A&G EXPENSES	1,616	(102)	1,513	1,616	(102)	153	33	17	(2)	1,714	67	317	482	2,897

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 804/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.123) 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% (AVC 601/701 and 603/701 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates

0515

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Lake / Morningview

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

FPSC

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Schedule: B-6 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-8 Salaries & Wages - Employees	3,405	5,414	2,009	58.99%	4,055	1,359	33.50%
2	703.1-8 Salaries & Wages - Officers, Etc.	48	0	(48)	-100.00%	55	(55)	-100.00%
3	704.1-8 Employee Pensions & Benefits	79	1,031	952	1204.75%	94	937	995.58%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	1,715	1,718	3	0.17%	2,042	(325)	-15.89%
6	715.1-8 Purchased Power	2,080	2,453	373	17.96%	2,477	(24)	-0.96%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	442	428	(14)	-3.12%	526	(98)	-18.65%
9	720.1-8 Materials and Supplies	158	823	665	421.04%	188	635	337.51%
10	731.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	61	58	(3)	-2.97%	73	(13)	-18.52%
12	733.1-8 Contractual Services - Legal	12	24	12	100.57%	14	10	68.41%
13	734.1-8 Contractual Services - Mgmt. Fee	19	0	(19)	-100.00%	23	(23)	-100.00%
14	735.1-8 Contractual Services - Other	208	1,047	839	403.43%	248	799	322.73%
15	741.1-8 Rental of Building/Reel Prop.	47	11	(36)	-75.59%	56	(44)	-79.50%
16	742.1-8 Rental of Equipment	21	0	(21)	-97.93%	25	(25)	-98.28%
17	750.1-8 Transportation Expense	67	388	321	478.37%	80	308	385.69%
18	758.1-8 Insurance - Vehicle	124	35	(89)	-71.85%	148	(113)	-76.36%
19	757.1-8 Insurance - General Liability	75	41	(34)	-45.83%	89	(48)	-54.52%
20	758.1-8 Insurance - Workman's Comp.	45	182	137	304.22%	54	128	239.42%
21	759.1-8 Insurance - Other	45	24	(21)	-47.14%	54	(30)	-55.61%
22	760.1-8 Advertising Expense	4	3	(1)	-37.30%	5	(2)	-47.35%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	28	0	(28)	-100.00%	33	(33)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	31	64	33	105.77%	37	27	72.78%
26	775.1-8 Miscellaneous Expenses	383	313	(70)	-18.25%	458	(143)	-31.36%
26	TOTAL SEWER O&M EXPENSES	9,005	14,058	4,983	54.57%	10,831	3,228	28.79%
27	SUBTOTAL (less accts. 766 & 767)	8,967	14,058	4,991	55.64%	10,798	3,269	29.19%
28	Average ERC's	48	46	(2)	-4.17%			
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%			
30			Compounded Multiplier =		19.06%			

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)
 Column (5) = (4) / (2)
 Column (6) = (1.30 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Lake / Morningview

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-6 Salaries & Wages - Employees	2,806	4,431	1,623	57.81%	3,344	1,087	32.51%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	844	844	N.A.	0	844	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	1,715	1,718	3	0.17%	2,042	(326)	-15.89%
6	715.1-6 Purchased Power	2,080	2,441	361	18.49%	2,453	(12)	-0.51%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	442	428	(14)	-3.12%	528	(98)	-18.65%
9	720.1-6 Materials and Supplies	158	760	602	380.99%	188	572	303.88%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	196	1,018	822	419.59%	233	785	336.29%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense	81	387	326	534.13%	73	314	432.47%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.	0	149	149	N.A.	0	149	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	3	0	(3)	-100.00%	4	(4)	-100.00%
26	TOTAL SEWER O&M EXPENSES	7,443	12,178	4,733	63.59%	8,864	3,312	37.39%
27	SUBTOTAL (less sects. 766 & 767)	7,443	12,178	4,733	63.59%	8,864	3,312	37.39%
28	Average ERC's	48	46	(2)	-4.17%			
29	Average Consumer Price Index - U	109.5	136.2	27	24.27%			
30				Compounded Multiplier =	19.09%			

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 = $(1 + \% \text{ Difference in ERC's})(1 + \% \text{ Difference in CPIU}) - 1$. (Standard Operating Procedure No. 2010).

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

Company: SSU / Lake / Morningview

Docket No.: 820189-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedule: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE		(8)
		Prior Test Year Ended 12/31/88	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%	
1	701.7 Salaries & Wages - Employees	280	246	(34)	-12.06%	333	(87)	-26.16%	
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.	
3	704.7 Employee Pensions & Benefits	0	47	47	N.A.	0	47	N.A.	
4	710.7 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.	
5	711.7 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.	
6	715.7 Purchased Power	0	0	0	N.A.	0	0	N.A.	
7	718.7 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.	
8	719.7 Chemicals	0	0	0	N.A.	0	0	N.A.	
9	720.7 Materials and Supplies	0	2	2	N.A.	0	2	N.A.	
10	731.7 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.	
11	732.7 Contractual Services - Acad.	0	0	0	N.A.	0	0	N.A.	
12	733.7 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.	
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.	
14	735.7 Contractual Services - Other	0	0	0	N.A.	0	0	N.A.	
15	741.7 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.	
16	742.7 Rental of Equipment	0	0	0	N.A.	0	0	N.A.	
17	760.7 Transportation Expense	3	0	(3)	-87.30%	4	(3)	-69.34%	
18	756.7 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.	
19	757.7 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.	
20	758.7 Insurance - Workman's Comp.	0	8	8	N.A.	0	8	N.A.	
21	759.7 Insurance - Other	0	0	0	N.A.	0	0	N.A.	
22	760.7 Advertising Expense	0	0	0	N.A.	0	0	N.A.	
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.	
24	767.7 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.	
25	770.7 Bad Debt Expense	31	64	33	105.77%	37	27	72.78%	
26	775.7 Miscellaneous Expenses	2	0	(2)	-77.12%	2	(2)	-80.79%	
26	TOTAL SEWER O&M EXPENSES	316	368	52	16.58%	376	(8)	-2.11%	
27	SUBTOTAL (less accts. 766 & 767)	316	368	52	16.58%	376	(8)	-2.15%	
28	Average ERC's	48	46	(2)	-4.17%				
29	Average Consumer Price Index - U	108.6	106.2	27	24.27%				
30				Compounded Multiplier =	19.88%				

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) / (3)

Column (6) = (L90 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE		(8)
		Prior Test Year Ended 12/31/88	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91		\$	%	
1	701.8 Salaries & Wages - Employees	317	736	419	132.22%	378		359		94.99%
2	703.8 Salaries & Wages - Officers, Etc.	46	0	(46)	-100.00%	55		(55)		-100.00%
3	704.8 Employee Pensions & Benefits	79	140	61	77.42%	94		46		48.97%
4	710.8 Purchased Sewage Treatment	0	0	0	N.A.	0		0		N.A.
5	711.8 Sludge Removal Expense	0	0	0	N.A.	0		0		N.A.
6	715.8 Purchased Power	20	13	(7)	-36.71%	24		(11)		-46.88%
7	718.8 Fuel for Power Purchased	0	0	0	N.A.	0		0		N.A.
8	718.8 Chemicals	0	0	0	N.A.	0		0		N.A.
9	720.8 Materials and Supplies	0	61	61	N.A.	0		61		N.A.
10	731.8 Contractual Services - Engr.	0	0	0	N.A.	0		0		N.A.
11	732.8 Contractual Services - Acol.	61	58	(2)	-2.97%	73		(13)		-18.52%
12	733.8 Contractual Services - Legal	12	24	12	100.57%	14		10		68.41%
13	734.8 Contractual Services - Mgmt. Fees	19	0	(19)	-100.00%	23		(23)		-100.00%
14	735.8 Contractual Services - Other	12	29	17	139.43%	14		14		101.05%
15	741.8 Rental of Building/Real Prop.	47	11	(36)	-75.59%	56		(44)		-79.50%
16	742.8 Rental of Equipment	21	0	(21)	-97.93%	25		(25)		-98.28%
17	750.8 Transportation Expense	3	0	(3)	-89.78%	4		(3)		-91.42%
18	756.8 Insurance - Vehicle	124	35	(89)	-71.85%	148		(113)		-76.36%
19	757.8 Insurance - General Liability	75	41	(34)	-45.83%	89		(49)		-64.52%
20	758.8 Insurance - Workmen's Comp.	45	25	(20)	-45.04%	54		(29)		-53.85%
21	759.8 Insurance - Other	45	24	(21)	-47.14%	54		(30)		-55.61%
22	760.8 Advertising Expense	4	3	(1)	-37.50%	5		(2)		-47.35%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	28	0	(28)	-100.00%	33		(33)		-100.00%
24	767.8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0		0		N.A.
25	770.8 Bad Debt Expense	0	0	0	N.A.	0		0		N.A.
26	775.8 Miscellaneous Expenses	378	313	(65)	-17.25%	450		(136)		-30.55%
26	TOTAL SEWER O&M EXPENSES	1,336	1,513	177	13.28%	1,591		(78)		-4.88%
27	SUBTOTAL (less accts. 766 & 767)	1,308	1,513	205	15.70%	1,566		(44)		-2.83%
28	Average ERC's	48	48	(2)	-4.17%					
29	Average Consumer Price Index - U	109.8	136.2	27	24.27%					
30				Compounded Multiplier =	19.09%					

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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-8 (S)
Page 5 of 8
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 1 of 5)

(1)		(2)	(3)	(4)
		O&M GUIDELINE DEVIATION		
Line No.	Account No. and Name	Amount	%	Explanation
1	701.1-8 Salaries & Wages - Employees	1,359	33.50%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(55)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	937	995.59%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	(325)	-15.89%	
6	715.1-8 Purchased Power	(24)	-0.85%	
7	716.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	(98)	-18.65%	
9	720.1-8 Materials and Supplies	635	337.51%	
10	731.1-8 Contractual Services - Engr.	0	N.A.	
11	732.1-8 Contractual Services - Archt.	(13)	-18.52%	
12	733.1-8 Contractual Services - Legal	10	88.41%	
13	734.1-8 Contractual Services - Mgmt. Fees	(23)	-100.00%	
14	735.1-8 Contractual Services - Other	799	322.73%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
15	741.1-8 Rental of Building/Real Prop.	(44)	-79.50%	
16	742.1-8 Rental of Equipment	(25)	-98.26%	
17	750.1-8 Transportation Expense	308	385.65%	
18	756.1-8 Insurance - Vehicle	(113)	-76.36%	
19	757.1-8 Insurance - General Liability	(49)	-54.52%	
20	758.1-8 Insurance - Workmen's Comp.	128	239.42%	
21	759.1-8 Insurance - Other	(35)	-65.61%	
22	760.1-8 Advertising Expense	(2)	-47.15%	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(93)	-100.00%	
24	787.1-8 Reg. Comm. Exp. - Other	0	N.A.	
25	770.1-8 Bad Debt Expense	27	72.78%	
26	775.1-8 Miscellaneous Expenses	(143)	-31.38%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		3,226	29.79%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Morningview

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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 / Morningview

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm 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.
2				
3				
4				
5	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
6				
7				
8				
9	Management & Regulatory Consultants	Frank Seidman	25 - 65	106,818 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
10				
11				
12				
13	Milian & Swain	Debbie Swain	27.5 - 95	278,919 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
14				
15				
16				
17	Hartman & Associates	Gerald Hartman	20 - 85	82,972 Engineering section of MFR's, testimony, attend hearing.
18		Chuck Bliss		
19	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415 Pleadings, meetings with staff, legal representation.
20		Joe Cressee		
21				
22	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675 Legal representation.
23				
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	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0816, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:		Total FPSC Filed	Allocation To System
45				
46		Prior Unamortized Rate Case Expense		
47		Current Rate Case Expense	\$1,772,200	\$614
48				
49		Total Projected Rate Case Expense	1,772,200	614
50				
51		Annual Amortization Over 4 Years	\$443,050	\$153
52				
53				
54				
55		Method of Allocation Between Systems:		
56		Average Number of Customers	101,044	35
57		% of Total	100%	0.0346%
58				
59		(A detailed allocation schedule is contained in Volume I of the MFR's)		

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

FPSC

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 (S)
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 Sewer 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 / Morningview

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules	
1	For rate making purposes, the following are the items which are allocated in this filing:												
2	(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)												
3													
4													
5													
6	A-SCHEDULES (RATE BASE):												
7													
8													
9													
10	Allocated Items							Allocation Basis					Recap Schedules
11													
12	(A) Deferred Taxes							Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)					A-1 (W), A-2 (S)
13													
14	(B) General Plant							Average No. of Customers (Total Company)					A-5 (W), A-6 (S)
15													
16	(C) General Plant Accum. Dep.							Average No. of Customers (Total Company)					A-9 (W), A-10 (S)
17													
18													
19													
20													
21													
22													
23													
24	B-SCHEDULES (INCOME STATEMENT):												
25													
26													
27	Allocated Items							Allocation Basis					Recap Schedules
28													
29													
30	(A) Customer Accounts Expenses and Adjustments (O&M)							Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
31													
32	(B) A & G Expenses and Adjustments (O&M)							Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
33													
34	(C) Rate Case Expense Amortization (O&M)							Average No. of Customers (FPSC Filed Systems)					B-5 (W), B-6 (S)
35													
36	(D) Parent Debt Adjustment & ITC (Income Taxes)							Average No. of Customers (Total Company)					B-16 (W), B-17 (S)

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	Account No. and Name	1991 Adj. Avg. PIS	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
			Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	0	40	2.50%	0	0	0
3	352.1 Franchises	160	40	2.50%	4	0	4
4	388.1 Other Plant & Misc.	1,999	18	5.56%	111	0	111
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	8	0	N.A.	0	0	0
7	354.2 Structures & Improvements	(27)	32	3.13%	(1)	0	(1)
8	360.2 Collection Sewers - F	3,373	30	3.33%	112	0	112
9	361.2 Collection Sewers - G	234	45	2.22%	5	0	5
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	3,209	38	2.63%	84	0	84
12	364.2 Flow Measuring Devices	9,981	5	20.00%	1,996	0	1,996
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	8	18	5.56%	0	0	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	5,974	32	3.13%	187	0	187
18	370.3 Receiving Wells	3,686	32	3.13%	115	0	115
19	371.3 Pumping Equipment	40,089	18	5.56%	2,227	0	2,227
20	389.3 Other Plant & Misc. Equipment	1,741	18	5.56%	97	0	97
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	1,253	0	N.A.	0	0	0
23	354.4 Structures & Improvements	287	32	3.13%	9	0	9
24	380.4 Treatment & Disposal	8,101	18	5.56%	450	0	450
25	381.4 Plant Sewers	90	35	2.86%	3	0	3
26	382.4 Outfall Sewer Lines	154	30	3.33%	5	0	5
27	389.4 Other Plant & Misc. Equipment	28	18	5.56%	2	0	2
28	GENERAL PLANT						
29	353.5 Land & Land Rights	184	0	N.A.	0	0	0
30	354.5 Structures & Improvements	913	40	2.50%	23	0	23
31	390.5 Office Furniture & Equipment	468	15	6.67%	31	0	31
32	390.51 Computer Equipment	724	6	16.67%	121	0	121
33	391.5 Transportation Equipment	622	6	16.67%	104	0	104
34	392.5 Stores Equipment	5	18	5.56%	0	0	0
35	393.5 Tools, Shop, & Garage	236	16	6.25%	15	0	15
36	394.5 Laboratory Equipment	52	15	6.67%	3	0	3
37	395.5 Power Operated Equipment	307	12	8.33%	26	0	26
38	396.5 Communication Equipment	97	10	10.00%	10	0	10
39	397.5 Miscellaneous Equipment	33	15	6.67%	2	0	2
40	388.5 Other Tangible Plant	26	10	10.00%	3	0	3
41							
42	INTANGIBLE PLANT	2,158		5.33%	115	0	115
43	COLLECTION PLANT	16,787		13.09%	2,198	0	2,198
44	SYSTEM PUMPING PLANT	51,490		5.10%	2,626	0	2,626
45	TREATMENT AND DISPOSAL	9,913		4.72%	468	0	468
46	GENERAL PLANT	3,687		9.19%	337	0	337
47							
48	TOTAL DEPRECIATION EXPENSE	84,015		6.84%	5,744	0	5,744
49	AMORTIZATION OF CIAC				(258)	0	(258)
50	NON-USED AND USEFUL				(108)	0	(108)
51	NET DEPRECIATION EXPENSE - SEWER				5,378	0	5,378

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

(1)		(2)	(3)	(4)	(5)	(6)
1991 CIAC AMORTIZATION EXPENSE						
Line No.	SEWER 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	13.22%	0	0	0
2	Line/Main Extension Fees	5,180	4.98%	258	0	258
3	Contributed Lines	0	4.98%	0	0	0
4	Cont. Ppty. Other Than Lines	0	6.88%	0	0	0
5	Service Installation Fees	0	2.63%	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	5,180		258	0	258

NOTES:

- Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
- The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Lake / Morningview

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

Line No.	SEWER CIAC Classifications and Associated Plant Accounts	(1)	(2)	(3)	(4)
		1991 COMPOSITE CIAC AMORT. RATE			
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)	
1	PLANT CAPACITY FEES:				
2	364.2 Flow Measuring Devices	9,981	1,996	20.00%	
3	365.2 Flow Measuring Installation	1	0	2.63%	
4	354.4 Structures & Improvements	287	9	3.13%	
5	380.4 Treatment & Disposal	8,101	450	5.56%	
6	381.4 Plant Sewers	90	3	2.86%	
7	362.4 Outfall Sewer Lines	154	5	3.33%	
8	389.4 Other Plant & Misc. Equipment	28	2	5.56%	
9	COMPOSITE RATE	18,642	2,464	13.22%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	(27)	(1)	3.13%	
12	360.2 Collection Sewers - F	3,373	112	3.33%	
13	361.2 Collection Sewers - G	234	5	2.22%	
14	362.2 Special Collection	0	0	N.A.	
15	389.2 Other Plant & Misc. Equipment	8	0	5.56%	
16	354.3 Structures & Improvements	5,974	187	3.13%	
17	370.3 Receiving Wells	3,886	115	3.13%	
18	371.3 Pumping Equipment	40,089	2,227	5.56%	
19	389.3 Other Plant & Misc. Equipment	1,741	97	5.56%	
20	COMPOSITE RATE	55,078	2,743	4.98%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	3,209	84	2.63%	
23	COMPOSITE RATE	3,209	84	2.63%	
24	OTHERS: (Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	18,642	2,464	13.22%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	55,078	2,743	4.98%	
27	Service Installation Fees (Line 23)	3,209	84	2.63%	
28	COMPOSITE RATE	76,929	5,292	6.88%	

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-14 (S) (page 3 of 6)

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

Company: SSU / Lake / Morningview
 Dockin No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 4 of 4
 Preparer: Chuck Lewis
 Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE		
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0.00%	0	
3	352.1 Franchises	4	0	4	0.00%	0	
4	389.1 Other Plant & Misc.	111	0	111	0.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0.00%	0	
7	354.2 Structures & Improvements	(1)	0	(1)	0.00%	0	
8	360.2 Collection Sewers - F	112	0	112	0.00%	0	
9	361.2 Collection Sewers - G	5	0	5	0.00%	0	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	84	0	84	0.00%	0	
12	364.2 Flow Measuring Devices	1,996	0	1,996	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0.00%	0	
17	354.3 Structures & Improvements	187	0	187	0.00%	0	
18	370.3 Receiving Wells	115	0	115	0.00%	0	
19	371.3 Pumping Equipment	2,227	0	2,227	0.00%	0	
20	389.3 Other Plant & Misc. Equipment	97	0	97	0.00%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0.00%	0	
23	354.4 Structures & Improvements	9	0	9	23.00%	2	
24	380.4 Treatment & Disposal	450	0	450	23.00%	104	
25	381.4 Plant Sewers	3	0	3	23.00%	1	
26	382.4 Outfall Sewer Lines	5	0	5	23.00%	1	
27	389.4 Other Plant & Misc. Equipment	2	0	2	23.00%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	23	0	23	0.00%	0	
31	390.5 Office Furniture & Equipment	31	0	31	0.00%	0	
32	390.51 Computer Equipment	121	0	121	0.00%	0	
33	391.5 Transportation Equipment	104	0	104	0.00%	0	
34	392.5 Stores Equipment	0	0	0	0.00%	0	
35	393.5 Tools, Shop, & Garage	15	0	15	0.00%	0	
36	394.5 Laboratory Equipment	3	0	3	0.00%	0	
37	395.5 Power Operated Equipment	26	0	26	0.00%	0	
38	396.5 Communication Equipment	10	0	10	0.00%	0	
39	397.5 Miscellaneous Equipment	2	0	2	0.00%	0	
40	398.5 Other Tangible Plant	3	0	3	0.00%	0	
41							
42	INTANGIBLE PLANT	115	0	115		0	
43	COLLECTION PLANT	2,198	0	2,198		0	
44	SYSTEM PUMPING PLANT	2,626	0	2,626		0	
45	TREATMENT AND DISPOSAL	468	0	468		108	
46	GENERAL PLANT	337	0	337		0	
47							
48	TOTAL	5,744	0	5,744		108	
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				1.88%		

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

Present Income - Interim / Final

Company: SSU / Lake / Morningview
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

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

(1)		(2)	(3)	(4)	(5)	(6)
		1991 TAXES OTHER THAN INCOME			Supporting Schedules	Recap Schedules
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year		
1	REGULATORY ASSESSMENT FEES (RAF _a) INTERIM:	716	7	723	See Notes	
2	REGULATORY ASSESSMENT FEES (RAF _a) FINAL:	716	7	723		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	467	467		
6		0	0	0		
7	TOTAL	0	467	467		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		531	0	531		
11		0	0	0		
12	TOTAL	531	0	531		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	1,247	474	1,722		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	1,247	474	1,722		B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

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

FPSC
Schedule: B-17 (S)
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)			(5) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(3) Per Books	(4) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	15,915	157	16,072	15,915	157	16,072	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	14,388	(330)	14,058	14,388	723	15,111	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	5,378	0	5,378	5,378	0	5,378	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	1,247	474	1,722	1,247	474	1,722	B-15 (S)	-
8	Pre Tax Operating Expenses	21,013	144	21,157	21,013	1,197	22,211	-	-
9	TOTAL PRE-TAX INCOME	(5,099)	13	(5,085)	(5,099)	(1,040)	(6,139)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(5,099)	13	(5,085)	(5,099)	(1,040)	(6,139)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	47,348	(212)	47,136	47,348	(81)	47,268	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	2,746	(12)	2,734	2,746	(5)	2,742	-	-
17	Total Taxable Income	(7,845)	26	(7,819)	(7,845)	(1,035)	(8,880)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(2,952)	10	(2,942)	(2,952)	(380)	(3,342)	-	-
20	Less:								
21	Parent Debt Adjustment	194	0	194	194	0	194	C-6 (S)	-
22	Investment Tax Credit	39	0	39	39	0	39	C-8 (S)	-
23	TOTAL INCOME TAXES	(3,184)	10	(3,175)	(3,184)	(380)	(3,574)	-	B-2 (S)

0530

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Morningview

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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. (%)	1.88%	0.00%	1.88%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Palm Port - 440

Putnam County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
Page 1 of 2
Preparer: Chuck Lewis

		(1)	(2)	(3)	(4)	(5)
		AVERAGE 1991 RATE BASE (FINAL)				
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)	
1	Utility Plant in Service	118,014	(191)	117,823	A-6 (S)	
2	Utility Land & Land Rights	10,714	0	10,714	A-6 (S)	
3	Non-Used & Useful	(5,803)	0	(5,803)	A-7 (S)	
4	Construction Work in Progress	0	0	0		
5	Accumulated Depreciation	(39,174)	(84)	(39,258)	A-10 (S)	
6	CIAC	(16,713)	0	(16,713)	A-12 (S)	
7	Accumulated Amortization of CIAC	2,818	0	2,818	A-14 (S)	
8	Acquisition Adjustments	(65,065)	0	(65,065)	A-20 (S)	
9	Accum. Amort. of Acq. Adjust.	19,843	0	19,843	A-20 (S)	
10	Advances for Construction	0	0	0	A-16 (S)	
11	Deferred Tax	4,604	0	4,604	C-7 (S)	
12	Working Capital Allowance	2,523	198	2,720	A-17 (S)	
13	TOTAL SEWER RATE BASE	31,761	(78)	31,683		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	118,014	(191)	117,823	A-6 (S)
2	Utility Land & Land Rights	10,714	0	10,714	A-6 (S)
3	Non-Used & Useful	(5,803)	0	(5,803)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(39,174)	(84)	(39,258)	A-10 (S)
6	CIAC	(16,713)	0	(16,713)	A-12 (S)
7	Accumulated Amortization of CIAC	2,818	0	2,818	A-14 (S)
8	Acquisition Adjustments	(65,065)	0	(65,065)	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	19,843	0	19,843	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	4,604	0	4,604	C-7 (S)
12	Working Capital Allowance	2,523	(66)	2,457	A-17 (S)
13	TOTAL SEWER RATE BASE	31,761	(341)	31,420	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Putnam / Palm Port

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			Supporting Schedules	
		Beginning	Ending	Average		
1	A. UTILITY PLANT IN SERVICE (Interim / Final):					
2	1. To zero out Organizational Costs balance.	(381)	(1)	(191)	A-6 (S)	
3						
4	2.					
5						
6						
7		(381)	(1)	(191)		
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):					
9	1.				A-6 (S)	
10						
11	2.					
12						
13						
14		0	0	0		
15	C. NON-USED AND USEFUL (Interim / Final):					
16	1.				A-7 (S)	
17						
18	2.					
19						
20						
21		0	0	0		
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):					
23	1.				A-2 (S)	
24						
25	2.					
26						
27						
28		0	0	0		
29	E. ACCUMULATED DEPRECIATION (Interim / Final):					
30	1. To zero out accumulated depreciation balance associated with Organizational Costs	29	29	29	A-10 (S)	
31						
32	2. An adjustment was made on the company's books in 1991 to record additional	0	(227)	(113)		
33	depreciation relating to computer software (General Plant Acct. 390.51 - Computer					
34	Equipment). Due to the acquisition of new accounting software, which will be placed in					
35	service in 1992, the estimated useful life (and depreciation period) of the existing					
36	software (Orcom) was shortened.					
37						
38		29	(198)	(84)		
39						
40						
41	F. CIAC (Interim / Final):					
42	1.				A-12 (S)	
43						
44	2.					
45						
46						
47		0	0	0		
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Putnam / Palm Port

FPSC

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):					
2	1.				A-14 (S)	
3						
4	2					
5						
6						
7		0	0	0		
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):					
9	1.				A-20 (S)	
10						
11	2.					
12						
13		0	0	0		
14						
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):					
16	1.				A-20 (S)	
17						
18	2.					
19						
20		0	0	0		
21						
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):					
23	1.				A-16 (S)	
24						
25	2.					
26						
27		0	0	0		
28						
29	K. DEFERRED TAX (Interim / Final):					
30	1.				C-7 (S)	
31						
32	2.					
33						
34		0	0	0		
35						
36	L. WORKING CAPITAL ALLOWANCE (Interim):					
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(66)	(66)	(66)	A-17 (S)	
38						
39	2.					
40						
41		(66)	(66)	(66)		
42						
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate)	198	198	198	A-17 (S)	
45						
46	2.					
47						
48		198	198	198		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(418)	(265)	(341)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(154)	(1)	(76)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 16340 ENDED 04/30/85	87,570
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	87,570
38	1985 Additions	7,559
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	7,559
42	12/31/85 BALANCE	95,129

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/85 BALANCE	95,129
2	1986 Additions	8,834
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	8,834
6	12/31/86 BALANCE	103,963
7	1987 Additions	14,611
8	1987 Retirements	62
9	1987 Adjustments	0
10	1987 Net Additions	14,549
11	12/31/87 BALANCE	118,512
12	1988 Additions	10,624
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	10,624
16	12/31/88 BALANCE	129,136
17	1989 Additions	2,267
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,267
21	12/31/89 BALANCE	131,403
22	1990 Additions (A/C 101)	3,403
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	3,403
27	12/31/90 BALANCE	134,806
28	1990 General Plant Reallocation Adjustments *	(6,916)
29	12/31/90 ADJUSTED BALANCE	127,891
30	1991 Additions (A/C 101)	1,674
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(1)
34	1991 Net Additions	1,673
35	12/31/91 BALANCE	129,564

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (2+5)/2	Utility Adjustments (6+7)/2	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	381	(380)	0	1	(381)	(1)	(0)	191	(191)	(0)
3	352.1 Franchises	3	0	0	3	0	0	3	3	0	3
4	389.1 Other Plant & Misc.	19	0	0	19	0	0	19	19	0	19
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	(7)	0	0	(7)	0	0	(7)	(7)	0	(7)
7	354.2 Structures & Improvements	(51)	0	0	(51)	0	0	(51)	(51)	0	(51)
8	360.2 Collection Sewers - F	724	0	0	724	0	0	724	724	0	724
9	361.2 Collection Sewers - G	6,607	145	0	6,752	0	0	6,752	6,679	0	6,679
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,182	0	0	5,182	0	0	5,182	5,182	0	5,182
12	364.2 Flow Measuring Devices	846	0	0	846	0	0	846	846	0	846
13	365.2 Flow Measuring Installation	1	0	0	1	0	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipm	15	0	0	15	0	0	15	15	0	15
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,849	0	0	2,849	0	0	2,849	2,849	0	2,849
18	370.3 Receiving Wells	124	0	0	124	0	0	124	124	0	124
19	371.3 Pumping Equipment	6,092	1,187	0	7,279	0	0	7,279	6,685	0	6,685
20	389.3 Other Plant & Misc. Equipm	63	0	0	63	0	0	63	63	0	63
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	10,248	0	0	10,248	0	0	10,248	10,248	0	10,248
23	354.4 Structures & Improvements	10,421	0	0	10,421	0	0	10,421	10,421	0	10,421
24	380.4 Treatment & Disposal	4,828	0	0	4,828	0	0	4,828	4,828	0	4,828
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	295	0	0	295	0	0	295	295	0	295
27	389.4 Other Plant & Misc. Equipm	54	0	0	54	0	0	54	54	0	54
28	GENERAL PLANT										
29	353.5 Land & Land Rights	481	(16)	0	465	0	0	465	473	0	473
30	354.5 Structures & Improvements	2,319	57	0	2,376	0	0	2,376	2,347	0	2,347
31	390.5 Office Furniture & Equipme	1,195	19	0	1,214	0	0	1,214	1,204	0	1,204
32	390.51 Computer Equipment	1,575	572	0	2,147	0	0	2,147	1,861	0	1,861
33	391.5 Transportation Equipment	1,540	119	0	1,659	0	0	1,659	1,600	0	1,600
34	392.5 Stores Equipment	12	3	0	15	0	0	15	13	0	13
35	393.5 Tools, Shop, & Garage	612	(11)	0	600	0	0	600	606	0	606
36	394.5 Laboratory Equipment	130	9	0	139	0	0	139	134	0	134
37	395.5 Power Operated Equipment	826	(71)	0	755	0	0	755	790	0	790
38	396.5 Communication Equipment	240	19	0	259	0	0	259	249	0	249
39	397.5 Miscellaneous Equipment	75	19	0	94	0	0	94	84	0	84
40	398.5 Other Tangible Plant	64	3	0	68	0	0	68	66	0	66
41	3XX.X Unclassified prior rate cas	70,130	0	0	70,130	0	0	70,130	70,130	0	70,130
42	INTANGIBLE PLANT	403	(380)	0	23	(381)	(1)	22	213	(191)	22
43	COLLECTION PLANT	13,317	145	0	13,462	0	0	13,462	13,389	0	13,389
44	SYSTEM PUMPING PLANT	9,128	1,187	0	10,315	0	0	10,315	9,721	0	9,721
45	TREATMENT AND DISPOSAL	25,846	0	0	25,846	0	0	25,846	25,846	0	25,846
46	GENERAL PLANT	9,067	722	0	9,789	0	0	9,789	9,428	0	9,428
47	OTHER	70,130	0	0	70,130	0	0	70,130	70,130	0	70,130
48	TOTAL PLANT IN SERVICE	127,891	1,674	0	129,565	(381)	(1)	129,564	128,728	(191)	128,537
49	LAND & LAND RIGHTS	10,722	(16)	0	10,706	0	0	10,706	10,714	0	10,714
50	TOTAL PIS LESS LAND	117,169	1,690	0	118,859	(381)	(1)	118,858	118,014	(191)	117,823

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction not Closed, subaccount 351.0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)

Supporting Schedules: A-12 (S), A-16 (S)

	(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	351.1 Organization	(0)	0	0	(0)	0%	0
3	352.1 Franchises	3	0	0	3	0%	0
4	389.1 Other Plant & Misc.	19	0	0	19	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	(7)	0	0	(7)	0%	0
7	354.2 Structures & Improvements	(51)	0	0	(51)	0%	0
8	360.2 Collection Sewers - F	724	0	0	724	33%	239
9	361.2 Collection Sewers - G	6,679	0	0	6,679	33%	2,204
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	5,182	0	0	5,182	0%	0
12	364.2 Flow Measuring Devices	846	0	0	846	0%	0
13	365.2 Flow Measuring Installation	1	0	0	1	0%	0
14	389.2 Other Plant & Misc. Equipmen	15	0	0	15	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	2,849	0	0	2,849	33%	940
18	370.3 Receiving Wells	124	0	0	124	33%	41
19	371.3 Pumping Equipment	6,685	0	0	6,685	33%	2,206
20	389.3 Other Plant & Misc. Equipmen	63	0	0	63	33%	21
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	10,248	0	0	10,248	0%	0
23	354.4 Structures & Improvements	10,421	0	0	10,421	55%	5,732
24	380.4 Treatment & Disposal	4,828	0	0	4,828	55%	2,655
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	295	0	0	295	55%	162
27	389.4 Other Plant & Misc. Equipmen	54	0	0	54	55%	30
28	GENERAL PLANT						
29	353.5 Land & Land Rights	473	0	0	473	0%	0
30	354.5 Structures & Improvements	2,347	0	0	2,347	0%	0
31	390.5 Office Furniture & Equipment	1,204	0	0	1,204	0%	0
32	390.51 Computer Equipment	1,861	0	0	1,861	0%	0
33	391.5 Transportation Equipment	1,600	0	0	1,600	0%	0
34	392.5 Stores Equipment	13	0	0	13	0%	0
35	393.5 Tools, Shop, & Garage	606	0	0	606	0%	0
36	394.5 Laboratory Equipment	134	0	0	134	0%	0
37	395.5 Power Operated Equipment	790	0	0	790	0%	0
38	396.5 Communication Equipment	249	0	0	249	0%	0
39	397.5 Miscellaneous Equipment	84	0	0	84	0%	0
40	398.5 Other Tangible Plant	66	0	0	66	0%	0
41	3XX.X Unclassified-prior rate case	70,130	0	0	70,130	0%	0
42	INTANGIBLE PLANT	22	0	0	22		0
43	COLLECTION PLANT	13,389	0	0	13,389		2,443
44	SYSTEM PUMPING PLANT	9,721	0	0	9,721		3,208
45	TREATMENT AND DISPOSAL	25,846	0	0	25,846		8,579
46	GENERAL PLANT	9,428	0	0	9,428		0
47	OTHER	70,130	0	0	70,130		0
48	TOTAL PLANT IN SERVICE	128,537	0	0	128,537		14,230
49	LAND & LAND RIGHTS	10,714	0	0	10,714		0
50	TOTAL PIS LESS LAND	117,823	0	0	117,823		14,230
Composite Non-Used & Useful PIS % (L48.C7 / L48.C5) =					11.07%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(1)		(2)	(3)	(4)	(5)
AVERAGE 1991 - NON-USED & USEFUL					
Line No.	Description	Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
WATER					
1	Plant in Service	14,230	0	14,230	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(2,475)	0	(2,475)	A-10 (S)
4	Other (Net Acquisition Adjustments)	(5,952)	0	(5,952)	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	5,803	0	5,803	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 16340 ENDED 04/30/85	15,683
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	15,683
38	1985 Additions	1,376
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	1,376
42	12/31/85 BALANCE	17,059

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	17,059
2	1986 Additions	2,730
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,730
6	12/31/86 BALANCE	19,789
7	1987 Additions	3,997
8	1987 Retirements	62
9	1987 Adjustments	0
10	1987 Net Additions	3,935
11	12/31/87 BALANCE	23,724
12	1988 Additions	4,649
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,649
16	12/31/88 BALANCE	28,373
17	1989 Additions	5,160
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,160
21	12/31/89 BALANCE	33,534
22	1990 Additions	5,051
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,051
26	12/31/90 BALANCE	38,585
27	1990 General Plant Reallocation Adjustments *	(1,873)
28	12/31/90 ADJUSTED BALANCE	36,712
29	1991 Additions	4,924
30	1991 Retirements	0
31	1991 Adjustments	198
32	1991 Net Additions	5,122
33	12/31/91 BALANCE	41,834

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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	351.1 Organization	29	(0)	29	(29)	(29)	(0)	29	(29)	(0)
3	352.1 Franchises	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc.	1	1	2	0	0	2	2	0	2
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(3)	(2)	(5)	0	0	(5)	(4)	0	(4)
8	380.2 Collection Sewers - F	67	24	91	0	0	91	79	0	79
9	361.2 Collection Sewers - G	700	148	849	0	0	849	775	0	775
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	705	136	842	0	0	842	774	0	774
12	364.2 Flow Measuring Devices	715	169	884	0	0	884	800	0	800
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	1	1	2	0	0	2	2	0	2
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	323	89	412	0	0	412	368	0	368
18	370.3 Receiving Wells	11	4	15	0	0	15	13	0	13
19	371.3 Pumping Equipment	1,188	371	1,559	0	0	1,559	1,374	0	1,374
20	389.3 Other Plant & Misc. Equipme	20	4	23	0	0	23	21	0	21
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1,168	326	1,493	0	0	1,493	1,330	0	1,330
24	380.4 Treatment & Disposal	1,418	268	1,686	0	0	1,686	1,552	0	1,552
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	25	10	35	0	0	35	30	0	30
27	389.4 Other Plant & Misc. Equipme	9	3	12	0	0	12	11	0	11
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	307	59	365	0	0	365	336	0	336
31	390.5 Office Furniture & Equipment	385	80	466	0	0	466	426	0	426
32	390.51 Computer Equipment	198	310	508	0	227	735	353	113	466
33	391.5 Transportation Equipment	974	267	1,241	0	0	1,241	1,108	0	1,108
34	392.5 Stores Equipment	4	1	4	0	0	4	4	0	4
35	393.5 Tools, Shop, & Garage	277	38	314	0	0	314	296	0	296
36	394.5 Laboratory Equipment	58	9	67	0	0	67	62	0	62
37	395.5 Power Operated Equipment	631	66	697	0	0	697	664	0	664
38	396.5 Communication Equipment	92	25	117	0	0	117	105	0	105
39	397.5 Miscellaneous Equipment	13	6	19	0	0	19	16	0	16
40	398.5 Other Tangible Plant	26	7	33	0	0	33	30	0	30
41	3XX.X Unclassified-prior rate case	27,369	2,505	29,874	0	0	29,874	28,622	0	28,622
42	INTANGIBLE PLANT	30	1	31	(29)	(29)	2	30	(29)	1
43	COLLECTION PLANT	2,186	477	2,664	0	0	2,664	2,425	0	2,425
44	SYSTEM PUMPING PLANT	1,542	468	2,009	0	0	2,009	1,776	0	1,776
45	TREATMENT AND DISPOSAL	2,620	607	3,226	0	0	3,226	2,923	0	2,923
46	GENERAL PLANT	2,965	866	3,832	0	227	4,059	3,398	113	3,512
47	OTHER	27,369	2,505	29,874	0	0	29,874	28,622	0	28,622
48	TOTAL SEWER ACCUM. DEP.	36,712	4,924	41,636	(29)	198	41,834	39,174	84	39,258

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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-10 (S)
 Page 2 of 2
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
 Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(1) Adjusted Utility Balance	(2) AVERAGE 1991 INVESTED ACCUM. DEPRE.	(3) Remove CIAC Accum. Amort. Cont. Prop.	(4) Adjusted Accum. Depr.	(5) 1991 NON-USED & USEFUL	(6) Average Amount
					Percentage		
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	(0)	0%	0	
3	352.1 Franchises	0	0	0	0%	0	
4	389.1 Other Plant & Misc.	2	0	2	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	(4)	0	(4)	0%	0	
8	360.2 Collection Sewers - F	79	0	79	33%	26	
9	361.2 Collection Sewers - G	775	0	775	33%	256	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	774	0	774	0%	0	
12	364.2 Flow Measuring Devices	800	0	800	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipment	2	0	2	0%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	368	0	368	33%	121	
18	370.3 Receiving Wells	13	0	13	33%	4	
19	371.3 Pumping Equipment	1,374	0	1,374	33%	453	
20	389.3 Other Plant & Misc. Equipment	21	0	21	33%	7	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	1,330	0	1,330	55%	732	
24	380.4 Treatment & Disposal	1,552	0	1,552	55%	854	
25	381.4 Plant Sewers	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	30	0	30	55%	16	
27	389.4 Other Plant & Misc. Equipment	11	0	11	55%	6	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	336	0	336	0%	0	
31	390.5 Office Furniture & Equipment	426	0	426	0%	0	
32	390.51 Computer Equipment	466	0	466	0%	0	
33	391.5 Transportation Equipment	1,108	0	1,108	0%	0	
34	392.5 Stores Equipment	4	0	4	0%	0	
35	393.5 Tools, Shop, & Garage	296	0	296	0%	0	
36	394.5 Laboratory Equipment	62	0	62	0%	0	
37	395.5 Power Operated Equipment	664	0	664	0%	0	
38	396.5 Communication Equipment	105	0	105	0%	0	
39	397.5 Miscellaneous Equipment	16	0	16	0%	0	
40	398.5 Other Tangible Plant	30	0	30	0%	0	
41	3XX.X Unclassified-prior rate case	28,622	0	28,622	0%	0	
42	INTANGIBLE PLANT	1	0	1		0	
43	COLLECTION PLANT	2,425	0	2,425		282	
44	SYSTEM PUMPING PLANT	1,776	0	1,776		586	
45	TREATMENT AND DISPOSAL	2,923	0	2,923		1,608	
46	GENERAL PLANT	3,512	0	3,512		0	
47	OTHER	28,622	0	28,622		0	
48	TOTAL SEWER ACCUM. DEP.	39,258	0	39,258		2,475	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =					6.31%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 18340 ENDED 04/30/85		6,808
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		6,800
38	1985 Additions		1,050
39	1985 Retirements		0
40	1985 Adjustments		0
41	1985 Net Additions		1,050
42	12/31/85 BALANCE		7,850

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	7,850
2	1986 Additions	2,100
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	2,100
6	12/31/86 BALANCE	9,950
7	1987 Additions	2,150
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,150
11	12/31/87 BALANCE	12,100
12	1988 Additions	1,400
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,400
16	12/31/88 BALANCE	13,500
17	1989 Additions	1,400
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,400
21	12/31/89 BALANCE	14,900
22	1990 Additions	700
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	700
26	12/31/90 BALANCE	15,600
27	1991 Additions	2,225
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,225
31	12/31/91 BALANCE	17,825

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

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extension Fees	15,600	2,225	17,825	0	0	17,825	16,713	0	16,713	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER CIAC	15,600	2,225	17,825	0	0	17,825	16,713	0	16,713	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 16340 ENDED 04/30/85	387
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	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	387
38	1985 Additions	98
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	98
42	12/31/85 BALANCE	485

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balance Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒Historic ☒ 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.

FPSC

Schedule: A-13 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S)

A-14 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	485
2	1986 Additions	223
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	223
6	12/31/86 BALANCE	708
7	1987 Additions	356
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	356
11	12/31/87 BALANCE	1,064
12	1988 Additions	413
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	413
16	12/31/88 BALANCE	1,477
17	1989 Additions	458
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	458
21	12/31/89 BALANCE	1,935
22	1990 Additions	570
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	570
26	12/31/90 BALANCE	2,505
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	2,505

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	2,505	626	3,131	0	0	3,131	2,818	0	2,818	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	2,505	626	3,131	0	0	3,131	2,818	0	2,818	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Palm Port

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Putnam / Palm Port

Docket No.: S20195-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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-18 (S)
 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	
	SEWER									

0554

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

		(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	20,161	(525)	19,636	20,181	1,581	21,763	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	2,523	(66)	2,457	2,523	198	2,720		

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 ☒
Historic ☒ 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
Prepared: Richard Ausman

Line No.	(1) ASSETS	(2)	(3)
		Test Year Ended 12/31/91	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	19,847,462
4	Non-Utility	364,878	366,554
5			
6	GROSS UTILITY PLANT	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,862,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,263,604
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: 820198-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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	5,777,828	4,485,849
4			
5	TOTAL EQUITY CAPITAL	65,139,541	59,347,962
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	5,558,786
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,864	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,764,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,678	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	88,208,903
33			
34	TOTAL EQUITY CAPITAL & LIABILITIES	245,517,269	235,854,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS BALANCE		ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS	
Line No.	Description	Amount	Description	Amount
1	BALANCE PER ORDER NO. 16340 ENDED 4/30/85	(65,065)	BALANCE PER ORDER NO. 16340 ENDED 4/30/85	11,820
2	Adjustments	0	Adjustments	0
3	12/31/90 BALANCE	(65,065)	4/30/85 Adjusted Balance	11,820
4	12/31/91 BALANCE	(65,065)	Amortization from 5/1/85 thru 12/31/90	7,372
5	Average 1991 Acq. Adj. (Per Books/adjustments)	(65,065)	12/31/90 BALANCE	19,192
6			1991 Amortization Expense	1,301
7			12/31/91 BALANCE	20,493
			Avg. 1991 Accum. Amort. Acq. Adj.	19,843

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
		1991	Supporting Schedules	Recap Schedules
8	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	(65,065)	Above	-
10	Composite Non-Used & Useful Plant in Service - %	11.07%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	(7,203)	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	19,843	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	6.31%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	1,251	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	(5,952)	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Palm Port - 440

Putnam County (SSU)

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

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	23,852	(837)	23,015	9,626	32,641	41.82%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	23,852	(837)	23,015	9,626	32,641		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	20,181	1,581	21,763	0	21,763		B-6 (S)
6	Depreciation, net of CIAC Amort.	3,753	0	3,753	0	3,753		B-14 (S)
7	Amortization	(1,206)	0	(1,206)	0	(1,206)		B-18 (S)
8	Taxes Other Than Income	2,738	599	3,337	433	3,770		B-15, B-3 (S)
9	Provision For Income Taxes	(1,430)	(1,134)	(2,564)	3,459	895		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	24,037	1,046	25,083	3,892	28,975		
11	NET OPERATING INCOME:	(184)	(1,883)	(2,068)	5,734	3,866		
12	RATE BASE	31,781		31,683		31,683		A-2 (S)
13	RATE OF RETURN	-0.58%		-6.53%		11.57%		D-1 (S)

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

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	23,852	(837)	23,015	7,632	30,647	33.16%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	23,852	(837)	23,015	7,632	30,647		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	20,181	(525)	19,656	0	19,656		B-6 (S)
6	Depreciation, net of CIAC Amort.	3,753	0	3,753	0	3,753		B-14 (S)
7	Amortization	(1,206)	0	(1,206)	0	(1,206)		B-18 (S)
8	Taxes Other Than Income	2,738	599	3,337	343	3,680		B-15, B-3 (S)
9	Provision For Income Taxes	(1,430)	(335)	(1,766)	2,743	977		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	24,037	(262)	23,775	3,086	26,861		
11	NET OPERATING INCOME:	(184)	(575)	(760)	4,546	3,786		
12	RATE BASE	31,761		31,420		31,420		A-2 (S)
13	RATE OF RETURN	-0.58%		-2.42%		12.05%		D-1 (S)

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

Company: SSU / Putnam / Palm Port
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	12.05% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	31,420	31,883	A-2 (S)	-
5	Required Income (L3 x L4)	3,786	3,666	-	-
6	Adjusted Income under Present Rates	(760)	(2,068)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	4,546	5,734	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	7,289	9,193	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	7,832	9,628	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	7,289	9,193	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	2,743	3,459	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	343	433	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	4,546	5,734		B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Putnam / Palm Port

FPSC

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	Description	PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	(837)	(837)	B-4 (S)
3				
4	2.			
5				
6				
7		(837)	(837)	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)			
9	1. Reclassify pension & benefits consistent with NARUC.	(525)	(525)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		395	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		84	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		150	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(12)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		675	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		815	B-6 (S)
22				
23		(525)	1,561	
24				
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30		0	0	
31				
32	D. AMORTIZATION:			
33	1.			B-18 (S)
34				
35	2.			
36				
37		0	0	
38				
39	E. TAXES OTHER THAN INCOME:			
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(38)	(38)	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC.	636	636	B-15 (S)
43				
44		599	599	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(335)	(1,134)	B-17 (S)
48				
49	2.			
50				
51		(335)	(1,134)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(575)	(1,883)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Putnam / Palm Port
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
1991 REVENUES (PRESENT)				
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	0	0	
3	521.2 Flat Rate - Commercial	0	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	0	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	22,816	0	
9	522.2 Measured - Commercial	0	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	22,816	199	23,015
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	1,036	0	
17	SUBTOTAL OTHER SEWER SALES	1,036	(1,036)	0
18	TOTAL SEWER SALES	23,852	(837)	23,015
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	0	0	
24	TOTAL OTHER SEWER REVENUES	0	0	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	23,852	(837)	23,015
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	23,852	(837)	23,015

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0565

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (1 - 8)			(5) 1991 DIRECT O&M (1 - 8)			(8) 1991 ALLOCATED CUST ACCTS (7)			(11) 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	701 Salaries & Wages - Employees	7,373	482	7,854	4,847	242	5,089	633	99	732	1,893	141	2,034
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	2,175	117	2,292	1,308	(351)	956	181	(51)	131	685	519	1,205
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,206	80	2,286	2,206	80	2,286	0	0	0	0	0	0
6	715 Purchased Power	3,934	3	3,937	3,901	0	3,901	0	3	3	33	0	33
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	170	6	176	170	6	176	0	0	0	0	0	0
9	720 Materials and Supplies	1,764	78	1,841	1,601	58	1,659	6	10	17	157	9	166
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	152	6	159	0	0	0	0	0	0	152	6	159
12	733 Contractual Services - Legal	62	4	66	0	0	0	0	0	0	62	4	66
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	463	19	482	389	14	403	0	0	0	74	5	79
15	741 Rental of Building/Real Prop.	30	15	44	0	0	0	0	0	0	30	15	44
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
17	750 Transportation Expense	618	27	645	617	22	639	1	4	5	1	1	1
18	756 Insurance - Vehicle	90	15	105	0	0	0	0	0	0	90	15	105
19	757 Insurance - General Liability	104	12	116	0	0	0	0	0	0	104	12	116
20	758 Insurance - Workman's Comp.	2	255	257	0	169	169	0	23	23	2	64	66
21	759 Insurance - Other	61	3	64	0	0	0	0	0	0	61	3	64
22	760 Advertising Expense	6	0	7	0	0	0	0	0	0	6	0	7
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	395	395	0	0	0	0	0	0	0	395	395
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	164	11	175	0	0	0	164	11	175	0	0	0
26	775 Miscellaneous Expenses	805	54	859	0	0	0	1	4	5	804	50	854
27	TOTAL SEWER O&M EXPENSES	20,181	1,581	21,763	15,039	240	15,280	967	102	1,069	4,155	1,239	5,394
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	7,373	482	7,854	4,847	242	5,089	633	99	732	1,893	141	2,034
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	2,175	117	2,292	1,308	(351)	956	181	(51)	131	685	519	1,205
32	TOTAL SEWER LABOR COSTS	9,547	599	10,146	6,154	(109)	6,045	815	48	862	2,578	660	3,239

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

Company: SSU / Putnam / Palm Port

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-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (1 - 8)			1991 DIRECT O&M (1 - 5)			1991 ALLOCATED CUST ACCTS (7)			1991 ALLOCATED A&G (8)			
		Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	
1	701 Salaries & Wages - Employees	7,373	0	7,373	4,847	0	4,847	633	0	633	1,893	0	1,893	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	2,175	(771)	1,404	1,308	(385)	923	181	(61)	121	685	(325)	360	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	2,206	0	2,206	2,206	0	2,206	0	0	0	0	0	0	
6	715 Purchased Power	3,934	0	3,934	3,901	0	3,901	0	0	0	33	0	33	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	170	0	170	170	0	170	0	0	0	0	0	0	
9	720 Materials and Supplies	1,764	0	1,764	1,601	0	1,601	6	0	6	157	0	157	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	152	0	152	0	0	0	0	0	0	152	0	152	
12	733 Contractual Services - Legal	62	0	62	0	0	0	0	0	0	62	0	62	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	463	0	463	389	0	389	0	0	0	74	0	74	
15	741 Rental of Building/Real Prop.	30	0	30	0	0	0	0	0	0	30	0	30	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	618	0	618	617	0	617	1	0	1	1	0	1	
18	756 Insurance - Vehicle	90	0	90	0	0	0	0	0	0	90	0	90	
19	757 Insurance - General Liability	104	0	104	0	0	0	0	0	0	104	0	104	
20	758 Insurance - Workman's Comp.	2	246	248	0	163	163	0	21	21	2	62	64	
21	759 Insurance - Other	61	0	61	0	0	0	0	0	0	61	0	61	
22	760 Advertising Expense	6	0	6	0	0	0	0	0	0	6	0	6	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	164	0	164	0	0	0	164	0	164	0	0	0	
26	775 Miscellaneous Expenses	805	0	805	0	0	0	1	0	1	804	0	804	
27	TOTAL SEWER O&M EXPENSES	20,181	(525)	19,656	15,039	(222)	14,817	987	(40)	947	4,156	(263)	3,892	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	7,373	0	7,373	4,847	0	4,847	633	0	633	1,893	0	1,893	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	2,175	(771)	1,404	1,308	(385)	923	181	(61)	121	685	(325)	360	
32	TOTAL SEWER LABOR COSTS	9,547	(771)	8,776	6,154	(385)	5,769	815	(61)	754	2,578	(325)	2,253	

0566

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.1-8 Salaries & Wages - Employees	567	489	721	728	962	634	530	687	539	545	456	514	7,373	0	7,373	482	7,854	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.1-8 Employee Pensions & Benefits	172	152	228	204	262	185	157	211	160	160	137	145	2,175	(771)	1,404	117	2,292	
4	710.1-8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.1-8 Sludge Removal Expense	0	135	0	0	86	0	0	135	95	405	675	675	2,206	0	2,206	80	2,286	
6	715.1-8 Purchased Power	364	422	343	758	3	310	729	3	347	512	2	142	3,934	0	3,934	3	3,937	
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.1-8 Chemicals	0	0	0	0	170	0	0	0	0	0	0	0	170	0	170	6	176	
9	720.1-8 Materials and Supplies	40	177	93	283	132	43	463	37	17	113	344	22	1,764	0	1,764	78	1,841	
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.1-8 Contractual Services - Acct.	11	13	12	12	13	13	13	12	13	13	11	15	152	0	152	6	159	
12	733.1-8 Contractual Services - Legal	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	4	66	
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.1-8 Contractual Services - Other	53	6	21	6	6	17	58	16	6	42	35	195	463	0	463	19	482	
15	741.1-8 Rental of Building/Real Prop.	2	3	2	2	2	2	3	2	2	3	2	3	30	0	30	15	44	
16	742.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	
17	750.1-8 Transportation Expense	48	22	54	88	72	52	62	50	83	41	21	26	618	0	618	27	645	
18	756.1-8 Insurance - Vehicle	6	8	7	7	8	7	8	7	8	8	7	9	90	0	90	15	105	
19	757.1-8 Insurance - General Liability	8	9	8	9	9	9	9	8	9	9	8	11	104	0	104	12	116	
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	246	248	255	257	
21	759.1-8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	3	64	
22	760.1-8 Advertising Expense	0	1	1	1	1	1	1	1	1	1	0	1	6	0	6	0	7	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	395	395	
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.1-8 Bad Debt Expense	9	13	16	13	14	11	13	14	11	14	15	19	164	0	164	11	175	
26	775.1-8 Miscellaneous Expenses	58	69	65	66	68	67	70	63	68	70	61	81	805	0	805	54	859	
27	TOTAL SEWER O&M EXPENSES	1,349	1,528	1,583	2,187	1,817	1,360	2,128	1,256	1,369	1,847	1,785	1,872	20,181	(525)	19,656	1,581	21,763	
28																			
29	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
30	701.1-8 Salaries & Wages - Employees														7,373	482	7,854		
31	703.1-8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.1-8 Employee Pensions & Benefits														2,175	117	2,292		
33	TOTAL SEWER LABOR COSTS														9,547	599	10,146		

Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0568

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

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

0569

	(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	701.7 Salaries & Wages - Employees	35	51	63	51	55	43	50	54	44	53	60	74	633	0	633	99	732
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits	10	15	18	15	16	12	14	15	13	15	17	21	181	(61)	121	(51)	131
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials and Supplies	0	0	1	0	1	0	0	1	0	1	1	1	6	0	6	10	17
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	21	21	23	23
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	9	13	16	13	14	11	13	14	11	14	15	19	164	0	164	11	175
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	5
27	SEWER CUST ACCTS EXPENSES	54	80	99	80	85	68	77	85	69	82	93	116	987	(40)	947	102	1,089
28																Total Labor	Total Labor	Total Adj. Labor
29																	Adjustments	
30														701.7 Salaries & Wages - Employees		633	99	732
31														703.7 Salaries & Wages - Officers, Etc.		0	0	0
32														704.7 Employee Pensions & Benefits		181	(51)	131
33														TOTAL SEWER CUST ACCTS LABOR COSTS		815	48	862

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Putnam / Palm Port
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-6 (S)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0570

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	1991 A & G				(18)
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	701.8 Salaries & Wages - Employees	136	161	152	154	160	157	165	149	160	165	143	191	1,893	0	1,893	141	2,034		
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	704.8 Employee Pensions & Benefits	49	58	55	56	58	57	60	54	58	60	52	69	685	(325)	360	519	1,205		
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	711.8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
6	715.8 Purchased Power	2	3	3	3	3	3	3	3	3	3	2	3	33	0	33	0	33		
7	716.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	720.8 Materials and Supplies	11	13	13	13	13	13	14	12	13	14	12	16	157	0	157	9	166		
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	732.8 Contractual Services - Acct.	11	13	12	12	13	13	13	12	13	13	11	15	152	0	152	6	159		
12	733.8 Contractual Services - Legal	4	5	5	5	5	5	5	5	5	5	5	6	62	0	62	4	66		
13	734.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14	735.8 Contractual Services - Other	5	6	6	6	6	6	6	6	6	6	6	7	74	0	74	5	79		
15	741.8 Rental of Building/Real Prop.	2	3	2	2	2	2	3	2	2	3	2	3	30	0	30	15	44		
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1		
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	1		
18	756.8 Insurance - Vehicle	6	8	7	7	8	7	8	7	8	8	7	9	90	0	90	15	105		
19	757.8 Insurance - General Liability	8	9	8	9	9	9	9	8	9	9	8	11	104	0	104	12	116		
20	758.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	62	64	64	66		
21	759.8 Insurance - Other	4	5	5	5	5	5	5	5	5	5	5	6	61	0	61	3	64		
22	760.8 Advertising Expense	0	1	1	1	1	1	1	1	1	1	0	1	6	0	6	0	7		
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	395	395		
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	775.8 Miscellaneous Expenses	58	69	65	66	68	66	70	63	68	70	61	81	804	0	804	50	854		
27	SEWER A&G EXPENSES	299	354	334	339	351	344	361	326	351	363	314	420	4,155	(263)	3,892	1,239	5,394		
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor		
29																				
30	701.8 Salaries & Wages - Employees															1,893	141	2,034		
31	703.8 Salaries & Wages - Officers, Etc.															0	0	0		
32	704.8 Employee Pensions & Benefits															685	519	1,205		
33	TOTAL SEWER A&G LABOR COSTS															2,578	660	3,239		

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Putnam / Palm Port

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

FPSC
Schedule: B-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 3 of 10
Supporting Schedules: Allocation Schedules

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

	(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	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	701.1-8 Salaries & Wages - Employees	7,373	0	7,373	7,373	0	0	46	73	(12)	7,480	374	0	482	7,954
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	2,175	(771)	1,404	2,175	(771)	0	12	10	0	1,425	52	815	117	2,292
4	710.1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal	2,206	0	2,206	2,206	0	0	0	0	0	2,206	80	0	80	2,286
6	715.1-8 Purchased Power	3,934	0	3,934	3,934	0	0	0	3	0	3,937	0	0	3	3,937
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	170	0	170	170	0	0	0	0	0	170	6	0	6	176
9	720.1-8 Materials and Supplies	1,764	0	1,764	1,764	0	0	2	11	0	1,777	65	0	78	1,841
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-8 Contractual Services - Arch	152	0	152	152	0	0	1	0	0	153	6	0	6	159
12	733.1-8 Contractual Services - Legal	62	0	62	62	0	0	1	0	0	63	2	0	4	66
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	463	0	463	463	0	0	2	0	0	465	17	0	19	482
15	741.1-8 Rental of Building/Real Prop	30	0	30	30	0	0	0	13	0	43	2	0	15	44
16	742.1-8 Rental of Equipment	1	0	1	1	0	0	0	0	0	1	0	0	0	1
17	750.1-8 Transportation Expense	618	0	618	618	0	0	0	4	0	623	23	0	27	645
18	756.1-8 Insurance - Vehicle	90	0	90	90	0	0	2	9	0	101	4	0	15	105
19	757.1-8 Insurance - General Liability	104	0	104	104	0	0	2	5	0	112	4	0	12	116
20	758.1-8 Insurance - Workman's Comp.	2	246	248	2	246	0	0	1	0	248	9	0	255	257
21	759.1-8 Insurance - Other	61	0	61	61	0	0	0	0	0	61	2	0	3	64
22	760.1-8 Advertising Expense	6	0	6	6	0	0	0	0	0	7	0	0	0	7
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	395	0	0	0	395	0	0	395	395
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	164	0	164	164	0	0	0	11	0	175	0	0	11	175
26	775.1-8 Miscellaneous Expenses	805	0	805	805	0	0	13	11	0	829	30	0	54	859
27	TOTAL SEWER O&M EXPENSES	20,181	(525)	19,656	20,181	(525)	395	84	150	(12)	20,273	675	815	1,581	21,753

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 - \$880,552 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3)

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (7XX.1 - .6)

Company: SSU / Putnam / Palm Port

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

FPSC
Schedule: B-6 (S)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 4 of 10
Supporting Schedules: Allocation Schedules

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

(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	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add Allocated Post Retirement Benefits	TOTAL ADJUSTED FINAL O&M
1	701 1-6 Salaries & Wages - Employees	4,847		4,847	4,847						4,847	242		5,089
2	703 1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0
3	704 1-6 Employee Pensions & Benefits	1,308	(385)	923	1,308	(385)					923	33		956
4	710 1-6 Purchased Sewer	0		0	0						0	0		0
5	711 1-6 Sludge Removal	2,206		2,206	2,206						2,206	80		2,286
6	715 1-6 Purchased Power	3,901		3,901	3,901						3,901	0		3,901
7	718 1-6 Fuel for Power Purchased	0		0	0						0	0		0
8	718 1-6 Chemicals	170		170	170						170	6		176
9	720 1-6 Materials and Supplies	1,601		1,601	1,601						1,601	58		1,659
10	731 1-6 Contractual Services - Engr.	0		0	0						0	0		0
11	732 1-6 Contractual Services - Acct	0		0	0						0	0		0
12	733 1-6 Contractual Services - Legal	0		0	0						0	0		0
13	734 1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0
14	735 1-6 Contractual Services - Other	389		389	389						389	14		403
15	741 1-6 Rental of Building/Real Prop.	0		0	0						0	0		0
16	742 1-6 Rental of Equipment	0		0	0						0	0		0
17	750 1-6 Transportation Expense	617		617	617						617	22		639
18	758 1-6 Insurance - Vehicle	0		0	0						0	0		0
19	757 1-6 Insurance - General Liability	0		0	0						0	0		0
20	758 1-6 Insurance - Workman's Comp.	0	163	163	0	163					163	6		169
21	759 1-6 Insurance - Other	0		0	0						0	0		0
22	760 1-6 Advertising Expense	0		0	0						0	0		0
23	768 1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0						0	0		0
24	767 1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0
25	770 1-6 Bad Debt Expense	0		0	0						0	0		0
26	775 1-6 Miscellaneous Expenses	0		0	0						0	0		0
27	TOTAL SEWER DIRECT O&M EXPENSES	15,039	(222)	14,817	15,039	(222)	0	0	0	0	14,817	463	0	15,280

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

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Palm Port

Docket No. 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final []
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-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

Line No	Account No. and Name	(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											
		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	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	701.7 Salaries & Wages - Employees	633		633	633					70	(6)	697	35		99	732
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0					0		0	0		0	0
3	704.7 Employee Pensions & Benefits	181	(61)	121	181	(61)				5		126	5		(51)	131
4	710.7 Purchased Sewer	0		0	0					0		0			0	0
5	711.7 Sludge Removal	0		0	0					0		0	0		0	0
6	715.7 Purchased Power	0		0	0					3		3			3	3
7	718.7 Fuel for Power Purchased	0		0	0					0		0	0		0	0
8	718.7 Chemicals	0		0	0					0		0	0		0	0
9	720.7 Materials and Supplies	6		6	6					10		16	1		10	17
10	731.7 Contractual Services - Engr.	0		0	0					0		0	0		0	0
11	732.7 Contractual Services - Acct.	0		0	0					0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0					0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0					0		0	0		0	0
14	735.7 Contractual Services - Other	0		0	0					0		0	0		0	0
15	741.7 Rental of Building/Real Prop	0		0	0					0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0					0		0	0		0	0
17	750.7 Transportation Expense	1		1	1					4		5			4	5
18	756.7 Insurance - Vehicle	0		0	0					0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0					0		0	0		0	0
20	758.7 Insurance - Workman's Comp	0	21	21	0	21				1		22	1		21	23
21	759.7 Insurance - Other	0		0	0					0		0	0		0	0
22	760.7 Advertising Expense	0		0	0					0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0					0		0	0		0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0					0		0	0		0	0
25	770.7 Bad Debt Expense	164		164	164					11		175			11	175
26	775.7 Miscellaneous Expenses	1		1	1					4		5	0		4	5
27	TOTAL SEWER CUST ACCT EXPENSES	997	(40)	947	997	(40)	0	0	0	107	(6)	1,048	41	0	102	1,099

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" (480.125) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Putnam / Palm Port

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-6 (S)

Page 10 of 10

Preparer: Chuck Lewis

Recap Schedules: B-6 (S) P. 8 of 10

Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
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	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	701.8 Salaries & Wages - Employees	1,893		1,893	1,893			46	3	(6)	1,937	97		141	2,034
2	703.8 Salaries & Wages - Officers, Etc	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	685	(325)	360	685	(325)		12	4		377	14	815	519	1,205
4	710.8 Purchased Sewer	0		0	0			0	0		0	0		0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	33		33	33			0	0		33	0		0	33
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	157		157	157			2	1		160	6		9	166
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	152		152	152			1	0		153	6		6	159
12	733.8 Contractual Services - Legal	62		62	62			1	0		63	2		4	66
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	74		74	74			2	0		76	3		5	79
15	741.8 Rental of Building/Real Prop.	30		30	30			0	13		43	2		15	44
16	742.8 Rental of Equipment	1		1	1			0	0		1	0		0	1
17	750.8 Transportation Expense	1		1	1			0	0		1	0		1	1
18	756.8 Insurance - Vehicle	90		90	90			2	9		101	4		15	105
19	757.8 Insurance - General Liability	104		104	104			2	5		112	4		12	116
20	758.8 Insurance - Workman's Comp	2	62	64	2	62		0	0		64	2		64	66
21	759.8 Insurance - Other	61		61	61			0	0		61	2		3	64
22	760.8 Advertising Expense	6		6	6			0	0		7	0		0	7
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		395	0	0		395			395	395
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	804		804	804			13	7		824	30		50	854
27	TOTAL SEWER A&G EXPENSES	4,155	(263)	3,892	4,155	(263)	395	84	43	(6)	4,406	171	815	1,239	5,264

Notes:

Col (2) & (5): Per Books O&M amounts in MFR's.

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates

0574

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: **SSU / Putnam / Palm Port**

Docket No.: 920199-W/S
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-8 (S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 04/30/85	(2) Current Test Year Ended 12/31/91 (Interim)	(3) (\$)	(4) %	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)		Difference	Difference		\$	%
1	701.1-8 Salaries & Wages - Employees	2,993	7,373	4,380	146.33%	4,976	2,397	48.16%
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	146	1,404	1,258	861.47%	243	1,161	478.31%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	265	2,208	1,941	732.53%	441	1,766	400.76%
6	715.1-8 Purchased Power	1,730	3,934	2,204	127.40%	2,876	1,058	36.78%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	281	170	(111)	-39.43%	467	(297)	-63.57%
9	720.1-8 Materials and Supplies	1,103	1,764	661	59.92%	1,834	(70)	-3.81%
10	731.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	0	152	152	N.A.	0	152	N.A.
12	733.1-8 Contractual Services - Legal	0	62	62	N.A.	0	62	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	271	463	192	70.83%	451	13	2.61%
15	741.1-8 Rental of Building/Real Prop.	0	30	30	N.A.	0	30	N.A.
16	742.1-8 Rental of Equipment	158	1	(157)	-99.28%	283	(262)	-99.57%
17	750.1-8 Transportation Expense	209	618	409	195.92%	347	271	77.99%
18	756.1-8 Insurance - Vehicle	0	90	90	N.A.	0	90	N.A.
19	757.1-8 Insurance - General Liability	322	104	(218)	-67.56%	535	(431)	-80.49%
20	758.1-8 Insurance - Workmen's Comp.	0	248	248	N.A.	0	248	N.A.
21	759.1-8 Insurance - Other	0	61	61	N.A.	0	61	N.A.
22	760.1-8 Advertising Expense	0	6	6	N.A.	0	6	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	192	0	(192)	-100.00%	319	(319)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	43	164	121	281.45%	71	93	129.44%
26	775.1-8 Miscellaneous Expenses	928	805	(123)	-13.25%	1,543	(738)	-47.82%
26	TOTAL SEWER O&M EXPENSES	8,641	19,656	11,015	127.47%	14,366	5,280	36.82%
27	SUBTOTAL (less accts. 766 & 767)	8,449	19,656	11,207	132.64%	14,047	5,609	28.54%
28	Average ERC's	67	88	21	31.34%			
29	Average Consumer Price Index - U	107.6	136.2	29	26.56%			
30				Compounded Multiplier =	66.25%			

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (7XX.1 - 7XX.6)

Company: SSU / Putnam / Palm Port

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

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

FPSC

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedule: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
			Prior Test Year Ended 04/30/85	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-6 Salaries & Wages - Employees		2,405	4,847	2,441	101.49%	3,999	848	21.20%
2	703.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		0	923	923	N.A.	0	923	N.A.
4	710.1-6 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense		265	2,206	1,941	732.53%	441	1,766	400.76%
6	715.1-6 Purchased Power		1,730	3,901	2,171	125.52%	2,876	1,025	35.65%
7	716.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals		281	170	(111)	-39.43%	467	(287)	-63.57%
9	720.1-6 Materials and Supplies		1,103	1,801	498	45.17%	1,534	(233)	-12.68%
10	731.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other		271	389	118	43.65%	451	(61)	-13.59%
15	741.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment		0	0	0	N.A.	0	0	N.A.
17	750.1-6 Transportation Expense		0	617	617	N.A.	0	617	N.A.
18	756.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability		0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workmen's Comp.			163	163	N.A.	0	163	N.A.
21	759.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
23	768.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense		0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses		0	0	0	N.A.	0	0	N.A.
26	TOTAL SEWER O&M EXPENSES		6,055	14,817	8,762	144.70%	10,067	4,750	47.16%
27	SUBTOTAL (less sects. 766 & 767)		6,055	14,817	8,762	144.70%	10,067	4,750	32.08%
28	Average ERC's		67	68	21	31.34%			
29	Average Consumer Price Index - U		107.6	136.2	29	26.58%			
30	Compounded Multiplier =					66.25%			

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) = ((30 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (70X.7)

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FP&C

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		Prior Test Year Ended 04/30/85	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
								\$	%	
1	701.7 Salaries & Wages - Employees	0		633	633	N.A.	0	633		N.A.
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0		N.A.
3	704.7 Employee Pensions & Benefits	0		121	121	N.A.	0	121		N.A.
4	710.7 Purchased Sewage Treatment			0	0	N.A.	0	0		N.A.
5	711.7 Sludge Removal Expense			0	0	N.A.	0	0		N.A.
6	715.7 Purchased Power	0		0	0	N.A.	0	0		N.A.
7	716.7 Fuel for Power Purchased			0	0	N.A.	0	0		N.A.
8	718.7 Chemicals	0		0	0	N.A.	0	0		N.A.
9	720.7 Materials and Supplies	0		6	6	N.A.	0	6		N.A.
10	731.7 Contractual Services - Engr			0	0	N.A.	0	0		N.A.
11	732.7 Contractual Services - Acct.			0	0	N.A.	0	0		N.A.
12	733.7 Contractual Services - Legal			0	0	N.A.	0	0		N.A.
13	734.7 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0		N.A.
14	735.7 Contractual Services - Other			0	0	N.A.	0	0		N.A.
15	741.7 Rental of Building/Real Prop.			0	0	N.A.	0	0		N.A.
16	742.7 Rental of Equipment	0		0	0	N.A.	0	0		N.A.
17	750.7 Transportation Expense	0		1	1	N.A.	0	1		N.A.
18	756.7 Insurance - Vehicle			0	0	N.A.	0	0		N.A.
19	757.7 Insurance - General Liability	0		0	0	N.A.	0	0		N.A.
20	758.7 Insurance - Workman's Comp.			21	21	N.A.	0	21		N.A.
21	758.7 Insurance - Other			0	0	N.A.	0	0		N.A.
22	760.7 Advertising Expense			0	0	N.A.	0	0		N.A.
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0		N.A.
24	767.7 Reg. Comm. Exp. - Other			0	0	N.A.	0	0		N.A.
25	770.7 Bad Debt Expense	43		164	121	281.45%	71	93		129.44%
26	775.7 Miscellaneous Expenses	294		1	(293)	-99.60%	489	(488)		-99.76%
26	TOTAL SEWER O&M EXPENSES	337		947	610	181.11%	560	367		65.05%
27	SUBTOTAL (less accts. 766 & 767)	337		947	610	181.11%	560	367		65.05%
28	Average ERC's	67		68	21	31.34%				
29	Average Consumer Price Index - U	107.6		136.2	29	26.58%				
30	Compounded Multiplier =					66.25%				

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XOX.8)

Company: SSU / Putnam / Palm Port

Docket No.: 820189-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/85	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.8 Salaries & Wages - Employees	588	1,893	1,305	222.09%	977	918	93.74%
2	703.8 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits	148	360	214	148.25%	243	118	48.48%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	0	33	33	N.A.	0	33	N.A.
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0	0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0	157	157	N.A.	0	157	N.A.
10	731.8 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.		152	152	N.A.	0	152	N.A.
12	733.8 Contractual Services - Legal		82	82	N.A.	0	82	N.A.
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other		74	74	N.A.	0	74	N.A.
15	741.8 Rental of Building/Real Prop.		30	30	N.A.	0	30	N.A.
16	742.8 Rental of Equipment	158	1	(157)	-99.29%	263	(262)	-99.57%
17	750.8 Transportation Expense	208	1	(208)	-99.62%	347	(347)	-99.77%
18	756.8 Insurance - Vehicle		90	90	N.A.	0	90	N.A.
19	757.8 Insurance - General Liability	322	104	(218)	-67.56%	535	(431)	-80.49%
20	758.8 Insurance - Workmen's Comp.		64	64	N.A.	0	64	N.A.
21	759.8 Insurance - Other		61	61	N.A.	0	61	N.A.
22	760.8 Advertising Expense		6	6	N.A.	0	6	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	182	0	(182)	-100.00%	319	(319)	-100.00%
24	767.8 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	834	804	170	26.80%	1,054	(250)	-23.73%
26	TOTAL SEWER O&M EXPENSES	2,949	3,892	1,943	73.06%	3,739	153	4.06%
27	SUBTOTAL (less accts. 766 & 767)	2,967	3,892	1,835	80.21%	3,419	472	12.13%
28	Average ERC's	67	86	21	31.34%			
29	Average Consumer Price Index - U	107.6	136.2	29	26.56%			
30	Compounded Multiplier =				66.25%			

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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FP&C
Schedule: B-6 (S)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 1 of 5)

(1)		(2)	(3)	(4)
		O&M GUIDELINE DEVIATION		
Line No.	Account No. and Name	Amount	%	Explanation
1	701.1-8 Salaries & Wages - Employees	2,397	48.16%	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	N.A.	
3	704.1-8 Employee Pensions & Benefits	1,161	478.31%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	1,786	400.79%	
6	715.1-8 Purchased Power	1,058	36.78%	
7	716.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	(297)	-83.57%	
9	720.1-8 Materials and Supplies	(70)	-3.81%	
10	731.1-8 Contractual Services - Engr.	0	N.A.	
11	732.1-8 Contractual Services - Aoct.	152	N.A.	
12	733.1-8 Contractual Services - Legal	62	N.A.	
13	734.1-8 Contractual Services - Mgmt. Fees	0	N.A.	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)
14	735.1-8 Contractual Services - Other	13	2.81%	
15	741.1-8 Rental of Building/Real Prop.	30	N.A.	
16	742.1-8 Rental of Equipment	(262)	-99.57%	
17	750.1-8 Transportation Expense	271	77.90%	
18	756.1-8 Insurance - Vehicle	90	N.A.	
19	757.1-8 Insurance - General Liability	(431)	-80.49%	
20	758.1-8 Insurance - Workman's Comp.	248	N.A.	
21	759.1-8 Insurance - Other	61	N.A.	
22	760.1-8 Advertising Expense	6	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(319)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.	
25	770.1-8 Bad Debt Expense	93	129.44%	
26	775.1-8 Miscellaneous Expenses	(738)	-47.82%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		5,290	36.62%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Palm Port

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)
Line No.	Consultant	Type Of Service	Amount	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 / Palm Port

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm 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.
2				
3				
4				
5	Sheaheen, Rowison, & Messina	John Sheaheen	25 - 90	251,619 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
6				
7				
8				
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
10				
11				
12				
13	Milan & Swain	Debbie Swain	27.5 - 95	278,919 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
14				
15				
16				
17	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972 Engineering section of MFR's, testimony, attend hearing.
18				
19				
20	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415 Pleadings, meetings with staff, legal representation.
21				
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		<u>\$1,772,200</u>
36				
37	Estimate Through			
38	☐ PAA			
39	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0816, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:		Total FPSC Filed	Allocation To System
45				
46				
47	Prior Unamortized Rate Case Expense			
48	Current Rate Case Expense		\$1,772,200	\$1,579
49				
50	Total Projected Rate Case Expense		1,772,200	1,579
51				
52	Annual Amortization Over 4 Years		\$443,050	\$395
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	90
57	% of Total		100%	0.0891%
58				
59	(A detailed allocation schedule is contained in Volume I of the MFR's)			

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Putnam / Palm Port

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer 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 / Palm Port

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules	
1	For rate making purposes, the following are the items which are allocated in this filing:												
2	(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)												
3													
4													
5													
6	A-SCHEDULES (RATE BASE):												
7													
8													
9													
10	Allocated Items							Allocation Basis					Recap Schedules
11													
12	(A) Deferred Taxes							Avg. Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)					A-1 (W), A-2 (S)
13													
14	(B) General Plant							Average No. of Customers (Total Company)					A-5 (W), A-6 (S)
15													
16	(C) General Plant Accum. Dep.							Average No. of Customers (Total Company)					A-9 (W), A-10 (S)
17													
18													
19													
20													
21													
22													
23													
24	B-SCHEDULES (INCOME STATEMENT):												
25													
26													
27	Allocated Items							Allocation Basis					Recap Schedules
28													
29													
30	(A) Customer Accounts Expenses and Adjustments (O&M)							Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
31													
32	(B) A & G Expenses and Adjustments (O&M)							Average No. of Customers (Total Company)					B-5 (W), B-6 (S)
33													
34	(C) Rate Case Expense Amortization (O&M)							Average No. of Customers (FPSC Filed Systems)					B-5 (W), B-6 (S)
35													
36	(D) Parent Debt Adjustment & ITC (Income Taxes)							Average No. of Customers (Total Company)					B-16 (W), B-17 (S)

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 1 of 4
 Preparer: Chuck Lewis
 Recap Schedules: B-2 (S), B-18 (S)
 Supporting Schedules: A-6 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1991 Adj. Avg. PIS	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE			
			Life	Rate (%)	Per Books	Adjustment	Adj. Exp.	
1	INTANGIBLE PLANT							
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)	
3	352.1 Franchises	3	40	2.50%	0	0	0	
4	389.1 Other Plant & Misc.	19	18	5.56%	1	0	1	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	(7)	0	N.A.	0	0	0	
7	354.2 Structures & Improvements	(51)	32	3.13%	(2)	0	(2)	
8	360.2 Collection Sewers - F	724	30	3.33%	24	0	24	
9	361.2 Collection Sewers - G	6,679	45	2.22%	148	0	148	
10	362.2 Special Collecting	0	40	2.50%	0	0	0	
11	363.2 Services to Customers	5,182	38	2.63%	136	0	136	
12	364.2 Flow Measuring Devices	846	5	20.00%	169	0	169	
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0	
14	389.2 Other Plant & Misc. Equipment	15	18	5.56%	1	0	1	
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0	
17	354.3 Structures & Improvements	2,849	32	3.13%	89	0	89	
18	370.3 Receiving Wells	124	32	3.13%	4	0	4	
19	371.3 Pumping Equipment	6,685	18	5.56%	371	0	371	
20	389.3 Other Plant & Misc. Equipment	63	18	5.56%	4	0	4	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	10,248	0	N.A.	0	0	0	
23	354.4 Structures & Improvements	10,421	32	3.13%	326	0	326	
24	380.4 Treatment & Disposal	4,828	18	5.56%	268	0	268	
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	
26	382.4 Outfall Sewer Lines	295	30	3.33%	10	0	10	
27	389.4 Other Plant & Misc. Equipment	54	18	5.56%	3	0	3	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	473	0	N.A.	0	0	0	
30	354.5 Structures & Improvements	2,347	40	2.50%	59	0	59	
31	390.5 Office Furniture & Equipment	1,204	15	6.67%	80	0	80	
32	390.51 Computer Equipment	1,861	6	16.67%	310	0	310	
33	391.5 Transportation Equipment	1,600	6	16.67%	267	0	267	
34	392.5 Stores Equipment	13	18	5.56%	1	0	1	
35	393.5 Tools, Shop, & Garage	606	16	6.25%	38	0	38	
36	394.5 Laboratory Equipment	134	15	6.67%	9	0	9	
37	395.5 Power Operated Equipment	790	12	8.33%	66	0	66	
38	396.5 Communication Equipment	249	10	10.00%	25	0	25	
39	397.5 Miscellaneous Equipment	84	15	6.67%	6	0	6	
40	398.5 Other Tangible Plant	66	10	10.00%	7	0	7	
41	3XXX Unclassified-prior rate case	70,130	28	3.57%	2,505	0	2,505	
42	INTANGIBLE PLANT	22		5.16%	1	0	1	
43	COLLECTION PLANT	13,389		3.57%	477	0	477	
44	SYSTEM PUMPING PLANT	9,721		4.81%	468	0	468	
45	TREATMENT AND DISPOSAL	25,846		2.35%	607	0	607	
46	GENERAL PLANT	9,428		9.19%	866	0	866	
47	OTHER	70,130		3.57%	2,505	0	2,505	
48	TOTAL DEPRECIATION EXPENSE	128,537		3.83%	4,924	0	4,924	
49	AMORTIZATION OF CIAC				(626)	0	(626)	
50	NON-USED AND USEFUL				(545)	0	(545)	
51	NET DEPRECIATION EXPENSE - SEWER				3,753	0	3,753	

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
1991 CIAC AMORTIZATION EXPENSE						
Line No.	SEWER 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	4.72%	0	0	0
2	Line/Main Extension Fees	16,713	3.74%	626	0	626
3	Contributed Lines	0	3.74%	0	0	0
4	Cont. Prty. Other Than Lines	0	4.01%	0	0	0
5	Service Installation Fees	0	2.63%	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	16,713		626	0	626

NOTES:

- Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
- The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4).

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

(1)		(2)	(3)	(4)
SEWER		1991 COMPOSITE CIAC AMORT. RATE		
Line No.	CIAC Classifications and Associated Plant Accounts	Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	846	169	20.00%
3	365.2 Flow Measuring Installation	1	0	2.63%
4	354.4 Structures & Improvements	10,421	326	3.13%
5	380.4 Treatment & Disposal	4,828	268	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	295	10	3.33%
8	389.4 Other Plant & Misc. Equipment	54	3	5.56%
9	COMPOSITE RATE	16,445	776	4.72%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	(51)	(2)	3.13%
12	360.2 Collection Sewers - F	724	24	3.33%
13	361.2 Collection Sewers - G	6,679	148	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	15	1	5.56%
16	354.3 Structures & Improvements	2,849	89	3.13%
17	370.3 Receiving Wells	124	4	3.13%
18	371.3 Pumping Equipment	6,685	371	5.56%
19	389.3 Other Plant & Misc. Equipment	63	4	5.56%
20	COMPOSITE RATE	17,088	640	3.74%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	5,182	136	2.63%
23	COMPOSITE RATE	5,182	136	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	16,445	776	4.72%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	17,088	640	3.74%
27	Service Installation Fees (Line 23)	5,182	136	2.63%
28	COMPOSITE RATE	38,715	1,552	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-14 (S) (page 3 of 6)

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

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

	(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	351.1 Organization	(0)	0	(0)	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc.	1	0	1	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	(2)	0	(2)	0.00%	0
8	360.2 Collection Sewers - F	24	0	24	33.00%	8
9	361.2 Collection Sewers - G	148	0	148	33.00%	49
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	136	0	136	0.00%	0
12	364.2 Flow Measuring Devices	169	0	169	0.00%	0
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1	0	1	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	89	0	89	33.00%	29
18	370.3 Receiving Wells	4	0	4	33.00%	1
19	371.3 Pumping Equipment	371	0	371	33.00%	123
20	389.3 Other Plant & Misc. Equipment	4	0	4	33.00%	1
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	326	0	326	55.00%	179
24	360.4 Treatment & Disposal	268	0	268	55.00%	148
25	361.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	10	0	10	55.00%	5
27	389.4 Other Plant & Misc. Equipment	3	0	3	55.00%	2
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	59	0	59	0.00%	0
31	390.5 Office Furniture & Equipment	80	0	80	0.00%	0
32	390.51 Computer Equipment	310	0	310	0.00%	0
33	391.5 Transportation Equipment	267	0	267	0.00%	0
34	392.5 Stores Equipment	1	0	1	0.00%	0
35	393.5 Tools, Shop, & Garage	38	0	38	0.00%	0
36	394.5 Laboratory Equipment	9	0	9	0.00%	0
37	395.5 Power Operated Equipment	66	0	66	0.00%	0
38	396.5 Communication Equipment	25	0	25	0.00%	0
39	397.5 Miscellaneous Equipment	6	0	6	0.00%	0
40	398.5 Other Tangible Plant	7	0	7	0.00%	0
41	3XX.X Unclassified-prior rate case	2,505	0	2,505	0.00%	0
42	INTANGIBLE PLANT	1	0	1		0
43	COLLECTION PLANT	477	0	477		57
44	SYSTEM PUMPING PLANT	468	0	468		154
45	TREATMENT AND DISPOSAL	607	0	607		334
46	GENERAL PLANT	3,371	0	3,371		0
47	OTHER	2,505	0	2,505		0
48	TOTAL	7,429	0	7,429		545
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				7.34%	

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

Present Income - Interim / Final

Company: SSU / Putnam / Palm Port
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

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

(1) (2) (3) (4) (5) (6)					
1991 TAXES OTHER THAN INCOME					
Line No.	(PRESENT INCOME)	For Books	Adjustment	Adjusted Test Year	Supporting Schedules Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs) INTERIM:	1,073	(38)	1,036	See Notes
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,073	(38)	1,036	
3	PAYROLL TAXES:				See Notes
4	(Adjustments)				
5		0	636	636	
6		0	0	0	
7	TOTAL	0	636	636	
8	REAL ESTATE & PERSONAL PROPERTY TAXES:				
9	(Adjustments)				
10		1,665	0	1,665	
11		0	0	0	
12	TOTAL	1,665	0	1,665	
13	OTHER:				
14	(Adjustments)				
15		0	0	0	
16		0	0	0	
17	TOTAL	0	0	0	
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,738	599	3,337	B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,738	599	3,337	B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Putnam / Palm Port
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
Page 1 of 1
Preparer: Chuck Lewis

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

Line No.	(1) (PRESENT INCOME)	(2) (3) (4) 1991 INCOME TAXES (INTERIM)			(5) (6) (7) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	23,852	(837)	23,015	23,852	(837)	23,015	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	20,181	(525)	19,656	20,181	1,581	21,763	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	3,753	0	3,753	3,753	0	3,753	B-14 (S)	-
6	Amortization	(1,206)	0	(1,206)	(1,206)	0	(1,206)	B-18 (S)	-
7	Taxes Other Than Income	2,738	599	3,337	2,738	599	3,337	B-15 (S)	-
8	Pre Tax Operating Expenses	25,467	73	25,540	25,467	2,180	27,647	-	-
9	TOTAL PRE-TAX INCOME	(1,615)	(911)	(2,525)	(1,615)	(3,017)	(4,632)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(1,615)	(911)	(2,525)	(1,615)	(3,017)	(4,632)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	31,761	(341)	31,420	31,761	(78)	31,683	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	1,842	(20)	1,822	1,842	(5)	1,838	-	-
17	Total Taxable Income	(3,457)	(891)	(4,348)	(3,457)	(3,012)	(6,469)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(1,301)	(335)	(1,636)	(1,301)	(1,134)	(2,434)	-	-
20	Less:								
21	Parent Debt Adjustment	108	0	108	108	0	108	C-9 (S)	-
22	Investment Tax Credit	21	0	21	21	0	21	C-8 (S)	-
23	TOTAL INCOME TAXES	(1,430)	(335)	(1,766)	(1,430)	(1,134)	(2,564)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Palm Port

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1991 ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE								
Line No.	SEWER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No. 16340	1991 Acquisition Adjustment Amort. Exp.			Supporting Schedules	Recap Schedules
				Per Books	Adjustment	Adjusted Aqu. Adj. Amortization		
1	Total Amortization Expense	(65,065)	2.00%	(1,301)	0	(1,301)		A-20 (S)
2	Less: Non-Used & Useful Amort. Exp.			(95)	0	(95)	See Below	
3	NET AMORTIZATION EXPENSE			(1,206)	0	(1,206)		B-1 (S)

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

NON-USED AND USEFUL ACQUISITION 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	(1,301)	0	(1,301)	Above	
2	Composite Non-Used & Useful Net Dep. (%)	7.34%	0.00%	7.34%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	(95)	0	(95)		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Palm Terrace - 1429

Pasco County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	643,030	(7,931)	635,099	A-6 (S)	
2	Utility Land & Land Rights	80,688	0	80,688	A-6 (S)	
3	Non-Used & Useful	(46,241)	0	(46,241)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(180,320)	(1,192)	(181,512)	A-10 (S)	
6	CIAC	(341,299)	0	(341,299)	A-12 (S)	
7	Accumulated Amortization of CIAC	114,360	0	114,360	A-14 (S)	
8	Acquisition Adjustments	0	0	0	A-20 (S)	
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)	
10	Advances for Construction	0	0	0	A-16 (S)	
11	Deferred Tax	(3,401)	0	(3,401)	C-7 (S)	
12	Working Capital Allowance	25,248	3,819	29,066	A-17 (S)	
13	TOTAL SEWER RATE BASE	292,064	(5,304)	286,760		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	643,030	(7,831)	635,099	A-6 (S)
2	Utility Land & Land Rights	80,688	0	80,688	A-6 (S)
3	Non-Used & Useful	(46,241)	0	(46,241)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(180,320)	(1,192)	(181,512)	A-10 (S)
6	CIAC	(341,299)	0	(341,299)	A-12 (S)
7	Accumulated Amortization of CIAC	114,360	0	114,360	A-14 (S)
8	Acquisition Adjustments	0	0	0	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	0	0	0	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(3,401)	0	(3,401)	C-7 (S)
12	Working Capital Allowance	25,248	(950)	24,298	A-17 (S)
13	TOTAL SEWER RATE BASE	292,064	(10,073)	281,991	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Paseo / Palm Terrace

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 2
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S), A-4 (S)

Line No.	Description	RATE BASE ADJUSTMENTS			Supporting Schedules
		Beginning	Ending	Average	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(15,309)	(552)	(7,931)	A-6 (S)
3					
4	2.				
5					
6					
7		(15,309)	(552)	(7,931)	
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):				
9	1.				A-6 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	C. NON-USED AND USEFUL (Interim / Final):				
16	1.				A-7 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):				
23	1.				A-2 (S)
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.	1,220	1,220	1,220	A-10 (S)
31					
32	2. An adjustment was made on the company's books in 1991 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcom) was shortened.	0	(4,825)	(2,412)	
33					
34					
35					
36					
37		1,220	(3,605)	(1,192)	
38					
39					
40					
41	F. CIAC (Interim / Final):				
42	1.				A-12 (S)
43					
44	2.				
45					
46		0	0	0	
47					
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☒

Historic ☒ 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 (S)

Page 2 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-4 (W)

(1)		(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS			
Line No.	Description	Beginning	Ending	Average	Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):				
2	1.				A-14 (S)
3					
4	2				
5					
6					
7		0	0	0	
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):				
9	1.				A-20 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):				
16	1.				A-20 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):				
23	1.				A-16 (S)
24					
25	2.				
26					
27		0	0	0	
28					
29	K. DEFERRED TAX (Interim / Final):				
30	1.				C-7 (S)
31					
32	2.				
33					
34		0	0	0	
35					
36	L. WORKING CAPITAL ALLOWANCE (Interim):				
37	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(950)	(950)	(950)	A-17 (S)
38					
39	2.				
40					
41		(950)	(950)	(950)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	3,819	3,819	3,819	A-17 (S)
45					
46	2.				
47					
48		3,819	3,819	3,819	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(15,039)	(5,107)	(10,073)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(10,270)	(338)	(5,304)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 20140 ENDED 06/10/87	406,299
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 SEWER PLANT IN SERVICE
Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	6/10/87 BALANCE	406,299
7	1987 Additions	28,854
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	28,854
11	12/31/87 BALANCE	435,153
12	1988 Additions	91,745
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	91,745
16	12/31/88 BALANCE	526,898
17	1989 Additions	48,362
18	1989 Retirements	3,871
19	1989 Adjustments	0
20	1989 Net Additions	44,491
21	12/31/89 BALANCE	571,389
22	1990 Additions (A/C 101)	5,886
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	5,886
27	12/31/90 BALANCE	577,275
28	1990 General Plant Reallocation Adjustments *	143,183
29	12/31/90 ADJUSTED BALANCE	720,458
30	1991 Additions (A/C 101)	6,519
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(552)
34	1991 Net Additions	5,967
35	12/31/91 BALANCE	726,425

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (2+5)/2	Utility Adjustments (6+7)/2	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	15,309	(14,757)	0	552	(15,309)	(552)	(0)	7,930	(7,931)	(0)
3	352.1 Franchises	2,001	900	0	2,901	0	0	2,901	2,451	0	2,451
4	389.1 Other Plant & Misc.	198	0	0	198	0	0	198	198	0	198
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	3,164	0	0	3,164	0	0	3,164	3,164	0	3,164
7	354.2 Structures & Improvements	5,128	0	0	5,128	0	0	5,128	5,128	0	5,128
8	360.2 Collection Sewers - F	8,638	0	0	8,638	0	0	8,638	8,638	0	8,638
9	361.2 Collection Sewers - G	232,422	0	0	232,422	0	0	232,422	232,422	0	232,422
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,099	0	0	2,099	0	0	2,099	2,099	0	2,099
12	364.2 Flow Measuring Devices	54	0	0	54	0	0	54	54	0	54
13	365.2 Flow Measuring Installation	11	0	0	11	0	0	11	11	0	11
14	389.2 Other Plant & Misc. Equipm	159	0	0	159	0	0	159	159	0	159
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,495	249	0	1,744	0	0	1,744	1,620	0	1,620
18	370.3 Receiving Wells	65,092	0	0	65,092	0	0	65,092	65,092	0	65,092
19	371.3 Pumping Equipment	10,478	4,035	0	14,513	0	0	14,513	12,495	0	12,495
20	389.3 Other Plant & Misc. Equipm	324	0	0	324	0	0	324	324	0	324
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	67,288	375	0	67,663	0	0	67,663	67,476	0	67,476
23	354.4 Structures & Improvements	33,015	(119)	0	32,896	0	0	32,896	32,955	0	32,955
24	380.4 Treatment & Disposal	62,285	696	0	62,981	0	0	62,981	62,633	0	62,633
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	20,281	(206)	0	20,075	0	0	20,075	20,178	0	20,178
27	389.4 Other Plant & Misc. Equipm	283	0	0	283	0	0	283	283	0	283
28	GENERAL PLANT										
29	353.5 Land & Land Rights	10,219	(341)	0	9,878	0	0	9,878	10,048	0	10,048
30	354.5 Structures & Improvements	49,287	1,218	0	50,505	0	0	50,505	49,896	0	49,896
31	390.5 Office Furniture & Equipme	25,395	412	0	25,807	0	0	25,807	25,601	0	25,601
32	390.51 Computer Equipment	33,477	12,149	0	45,627	0	0	45,627	39,552	0	39,552
33	391.5 Transportation Equipment	32,737	2,526	0	35,263	0	0	35,263	34,000	0	34,000
34	392.5 Stores Equipment	247	61	0	309	0	0	309	278	0	278
35	393.5 Tools, Shop, & Garage	13,004	(241)	0	12,763	0	0	12,763	12,883	0	12,883
36	394.5 Laboratory Equipment	2,757	193	0	2,950	0	0	2,950	2,853	0	2,853
37	395.5 Power Operated Equipment	17,551	(1,511)	0	16,040	0	0	16,040	16,796	0	16,796
38	396.5 Communication Equipment	5,098	402	0	5,500	0	0	5,500	5,299	0	5,299
39	397.5 Miscellaneous Equipment	1,592	408	0	2,000	0	0	2,000	1,796	0	1,796
40	398.5 Other Tangible Plant	1,369	69	0	1,439	0	0	1,439	1,404	0	1,404
41											
42	INTANGIBLE PLANT	17,508	(13,857)	0	3,651	(15,309)	(552)	3,099	10,579	(7,931)	2,649
43	COLLECTION PLANT	249,675	0	0	249,675	0	0	249,675	249,675	0	249,675
44	SYSTEM PUMPING PLANT	77,389	4,284	0	81,673	0	0	81,673	79,531	0	79,531
45	TREATMENT AND DISPOSAL	183,152	746	0	183,897	0	0	183,897	183,525	0	183,525
46	GENERAL PLANT	192,734	15,347	0	208,081	0	0	208,081	200,407	0	200,407
47											
48	TOTAL PLANT IN SERVICE	720,458	6,519	0	726,977	(15,309)	(552)	726,425	723,717	(7,931)	715,787
49	LAND & LAND RIGHTS	80,671	34	0	80,705	0	0	80,705	80,688	0	80,688
50	TOTAL PIS LESS LAND	639,787	6,485	0	646,272	(15,309)	(552)	645,720	643,030	(7,931)	635,099

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 351.2

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

		(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	351.1 Organization	(0)	0	0	(0)	0%	0	
3	352.1 Franchises	2,451	0	0	2,451	0%	0	
4	389.1 Other Plant & Misc.	198	0	0	198	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	3,164	0	0	3,164	0%	0	
7	354.2 Structures & Improvements	5,128	3,530	0	1,598	15%	240	
8	360.2 Collection Sewers - F	6,638	4,569	0	2,069	15%	310	
9	361.2 Collection Sewers - G	232,422	159,982	0	72,440	15%	10,866	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	2,099	0	0	2,099	0%	0	
12	364.2 Flow Measuring Devices	54	0	0	54	0%	0	
13	365.2 Flow Measuring installation	11	0	0	11	0%	0	
14	389.2 Other Plant & Misc. Equipmen	159	109	0	50	15%	7	
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	
17	354.3 Structures & Improvements	1,620	1,115	0	505	15%	76	
18	370.3 Receiving Works	65,092	44,804	0	20,288	15%	3,043	
19	371.3 Pumping Equipment	12,495	8,601	0	3,894	15%	584	
20	389.3 Other Plant & Misc. Equipmen	324	223	0	101	15%	15	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	67,476	0	0	67,476	4%	2,699	
23	354.4 Structures & Improvements	32,955	0	0	32,955	37%	12,193	
24	380.4 Treatment & Disposal	62,633	0	0	62,633	37%	23,174	
25	381.4 Plant Sewers	0	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	20,178	0	0	20,178	4%	807	
27	389.4 Other Plant & Misc. Equipmen	283	0	0	283	0%	0	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	10,048	0	0	10,048	0%	0	
30	354.5 Structures & Improvements	49,896	0	0	49,896	0%	0	
31	390.5 Office Furniture & Equipment	25,601	0	0	25,601	0%	0	
32	390.51 Computer Equipment	39,552	0	0	39,552	0%	0	
33	391.5 Transportation Equipment	34,000	0	0	34,000	0%	0	
34	392.5 Stores Equipment	278	0	0	278	0%	0	
35	393.5 Tools, Shop, & Garage	12,883	0	0	12,883	0%	0	
36	394.5 Laboratory Equipment	2,853	0	0	2,853	0%	0	
37	395.5 Power Operated Equipment	16,796	0	0	16,796	0%	0	
38	396.5 Communication Equipment	5,299	0	0	5,299	0%	0	
39	397.5 Miscellaneous Equipment	1,796	0	0	1,796	0%	0	
40	398.5 Other Tangible Plant	1,404	0	0	1,404	0%	0	
41								
42	INTANGIBLE PLANT	2,649	0	0	2,649		0	
43	COLLECTION PLANT	249,675	168,190	0	81,485		11,424	
44	SYSTEM PUMPING PLANT	79,531	54,743	0	24,788		3,718	
45	TREATMENT AND DISPOSAL	183,525	0	0	183,525		38,874	
46	GENERAL PLANT	200,407	0	0	200,407		0	
47								
48	TOTAL PLANT IN SERVICE	715,787	222,933	0	492,854		54,016	
49	LAND & LAND RIGHTS	80,688	0	0	80,688		2,699	
50	TOTAL PIS LESS LAND	635,099	222,933	0	412,166		51,317	
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						10.96%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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	51,317	0	51,317	A-6 (S)
2	Land	2,699	0	2,699	A-6 (S)
3	Accumulated Depreciation	(7,774)	0	(7,774)	A-10 (S)
4	Other (Net Aquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	46,241	0	46,241	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 20140 ENDED 06/10/87	76,967
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 SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	6/10/87 BALANCE	79,987
7	1987 Additions	361
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	361
11	12/31/87 BALANCE	80,348
12	1988 Additions	10,262
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	10,262
16	12/31/88 BALANCE	90,610
17	1989 Additions	11,846
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	11,846
21	12/31/89 BALANCE	102,456
22	1990 Additions	14,226
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	14,226
26	12/31/90 BALANCE	116,682
27	1990 General Plant Reallocation Adjustments	47,587
28	12/31/90 ADJUSTED BALANCE	164,269
29	1991 Additions	32,102
30	1991 Retirements	0
31	1991 Adjustments	3,605
32	1991 Net Additions	35,707
33	12/31/91 BALANCE	199,976

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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	351.1 Organization	1,220	(0)	1,220	(1,220)	(1,220)	(0)	1,220	(1,220)	(0)
3	352.1 Franchises	175	61	236	0	0	236	206	0	206
4	389.1 Other Plant & Misc.	12	11	23	0	0	23	17	0	17
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	4,229	160	4,389	0	0	4,389	4,309	0	4,309
8	360.2 Collection Sewers - F	414	221	635	0	0	635	525	0	525
9	361.2 Collection Sewers - G	65,529	5,165	70,693	0	0	70,693	68,111	0	68,111
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	130	55	186	0	0	186	158	0	158
12	364.2 Flow Measuring Devices	3	11	14	0	0	14	9	0	9
13	365.2 Flow Measuring Installation	0	0	1	0	0	1	0	0	0
14	389.2 Other Plant & Misc. Equipme	10	9	19	0	0	19	14	0	14
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	37	51	88	0	0	88	63	0	63
18	370.3 Receiving Wells	14,008	2,034	16,042	0	0	16,042	15,025	0	15,025
19	371.3 Pumping Equipment	2,116	694	2,811	0	0	2,811	2,464	0	2,464
20	389.3 Other Plant & Misc. Equipme	20	18	38	0	0	38	29	0	29
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1,790	1,030	2,820	0	0	2,820	2,305	0	2,305
24	380.4 Treatment & Disposai	10,563	3,480	14,043	0	0	14,043	12,303	0	12,303
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	965	673	1,638	0	0	1,638	1,302	0	1,302
27	389.4 Other Plant & Misc. Equipme	18	16	34	0	0	34	26	0	26
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6,516	1,247	7,763	0	0	7,763	7,139	0	7,139
31	390.5 Office Furniture & Equipment	8,193	1,707	9,900	0	0	9,900	9,047	0	9,047
32	390.51 Computer Equipment	4,203	6,592	10,795	0	4,825	15,620	7,499	2,412	9,911
33	391.5 Transportation Equipment	20,709	5,667	26,376	0	0	26,376	23,543	0	23,543
34	392.5 Stores Equipment	76	15	92	0	0	92	84	0	84
35	393.5 Tools, Shop, & Garage	5,879	805	6,684	0	0	6,684	6,281	0	6,281
36	394.5 Laboratory Equipment	1,232	190	1,423	0	0	1,423	1,328	0	1,328
37	395.5 Power Operated Equipment	13,419	1,400	14,818	0	0	14,818	14,118	0	14,118
38	396.5 Communication Equipment	1,962	530	2,492	0	0	2,492	2,227	0	2,227
39	397.5 Miscellaneous Equipment	281	120	400	0	0	400	340	0	340
40	398.5 Other Tangible Plant	558	140	698	0	0	698	628	0	628
41		0								
42	INTANGIBLE PLANT	1,407	72	1,479	(1,220)	(1,220)	259	1,443	(1,220)	223
43	COLLECTION PLANT	70,316	5,622	75,937	0	0	75,937	73,127	0	73,127
44	SYSTEM PUMPING PLANT	16,182	2,797	18,979	0	0	18,979	17,581	0	17,581
45	TREATMENT AND DISPOSAL	13,337	5,198	18,534	0	0	18,534	15,935	0	15,935
46	GENERAL PLANT	63,028	18,413	81,441	0	4,825	86,266	72,234	2,412	74,647
47										
48	TOTAL SEWER ACCUM. DEP.	164,269	32,102	196,371	(1,220)	3,605	199,756	180,320	1,192	181,512

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Peace / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL		
		Adjusted Utility Balance	Remove CIAC Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	(0)	0%	0	
3	352.1 Franchises	206	0	206	0%	0	
4	389.1 Other Plant & Misc.	17	0	17	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	4,309	1,189	3,120	15%	468	
8	360.2 Collection Sewers - F	525	1,539	(1,014)	15%	(152)	
9	361.2 Collection Sewers - G	68,111	53,887	14,224	15%	2,134	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	158	0	158	0%	0	
12	364.2 Flow Measuring Devices	9	0	9	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipment	14	37	(22)	15%	(3)	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	63	375	(313)	15%	(47)	
18	370.3 Receiving Wells	15,025	15,092	(66)	15%	(10)	
19	371.3 Pumping Equipment	2,464	2,897	(433)	15%	(65)	
20	389.3 Other Plant & Misc. Equipment	29	75	(46)	15%	(7)	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	4%	0	
23	354.4 Structures & Improvements	2,305	0	2,305	37%	853	
24	380.4 Treatment & Disposal	12,303	0	12,303	37%	4,552	
25	381.4 Plant Sewers	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	1,302	0	1,302	4%	52	
27	389.4 Other Plant & Misc. Equipment	26	0	26	0%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	7,139	0	7,139	0%	0	
31	390.5 Office Furniture & Equipment	9,047	0	9,047	0%	0	
32	390.51 Computer Equipment	9,911	0	9,911	0%	0	
33	391.5 Transportation Equipment	23,543	0	23,543	0%	0	
34	392.5 Stores Equipment	84	0	84	0%	0	
35	393.5 Tools, Shop, & Garage	6,281	0	6,281	0%	0	
36	394.5 Laboratory Equipment	1,328	0	1,328	0%	0	
37	395.5 Power Operated Equipment	14,118	0	14,118	0%	0	
38	396.5 Communication Equipment	2,227	0	2,227	0%	0	
39	397.5 Miscellaneous Equipment	340	0	340	0%	0	
40	398.5 Other Tangible Plant	628	0	628	0%	0	
41							
42	INTANGIBLE PLANT	223	0	223		0	
43	COLLECTION PLANT	73,127	58,652	16,475		2,446	
44	SYSTEM PUMPING PLANT	17,581	18,439	(858)		(129)	
45	TREATMENT AND DISPOSAL	15,935	0	15,935		5,457	
46	GENERAL PLANT	74,647	0	74,647		0	
47							
48	TOTAL SEWER ACCUM. DEP.	181,512	75,091	106,421		7,774	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				7.31%		

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Pasco / Palm Terrace

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-12 (S)

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	BALANCE PER ORDER 20140 ENDED 06/10/87	341,290
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 SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	6/16/87 BALANCE	341,299
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	341,299
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	341,299
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	341,299
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	341,299
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	341,299

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

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	222,933	0	222,933	0	0	222,933	222,933	0	222,933	
4	Cont. Ppty. Other than Lines	118,366	0	118,366	0	0	118,366	118,366	0	118,366	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER CIAC	341,299	0	341,299	0	0	341,299	341,299	0	341,299	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 20140 ENDED 06/10/87	79,987
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 SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	6/10/87 BALANCE	79,987
7	1987 Additions	4,229
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	4,229
11	12/31/87 BALANCE	84,216
12	1988 Additions	8,457
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	8,457
16	12/31/88 BALANCE	92,673
17	1989 Additions	8,457
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	8,457
21	12/31/89 BALANCE	101,130
22	1990 Additions	8,532
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	8,532
26	12/31/90 BALANCE	109,662
27	1991 Additions	9,395
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	9,395
31	12/31/91 BALANCE	119,057

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 Page 1 of 1
 Preparer: Chuck Lewis
 Recap Schedules: A-2 (S), A-13 (S)
 Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	72,216	5,749	77,965	0	0	77,965	75,091	0	75,091	
4	Cont. Prty. Other than Lines	37,446	3,646	41,092	0	0	41,092	39,269	0	39,269	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	109,662	9,395	119,057	0	0	119,057	114,360	0	114,360	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

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

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

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	
	SEWER									

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

		(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	201,981	(7,598)	194,383	201,981	30,548	232,529	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	25,248	(950)	24,298	25,248	3,819	29,068		

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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)	(3)
		Test Year Ended 12/31/91	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	13,647,462
4	Non-Utility	364,878	366,554
5			
6	GROSS UTILITY PLANT	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,862,417	2,663,880
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	273,548	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	209,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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	38,175,000	41,775,000
8	Long Term Notes Payable - Related Parties	27,471,579	24,848,645
9			
10	TOTAL LONG TERM DEBT	65,646,579	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	1,457,876	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	613,896
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	1,491,367
31			
32	TOTAL DEFERRED CREDITS	92,021,644	89,208,903
33			
34	TOTAL EQUITY CAPITAL & LIABILITIES	245,517,268	235,954,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

(1)			(2)			(3)			(4)		
ACQUISITION 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/adjustments)	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 - %	10.96%	A-5 (S)	-
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 - %	7.31%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	0	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	0	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Palm Terrace - 1429

Pasco County (SSU)

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

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	97,844	580	98,424	225,710	324,134	229.32%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	97,844	580	98,424	225,710	324,134		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	201,981	30,548	232,529	0	232,529		B-6 (S)
6	Depreciation, net of CIAC Amort.	20,621	0	20,621	0	20,621		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	12,929	7,156	20,085	10,157	30,242		B-15, B-3 (S)
9	Provision For Income Taxes	(59,695)	(13,854)	(73,549)	81,113	7,563		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	175,836	23,861	199,697	91,270	290,956		
11	NET OPERATING INCOME:	(77,992)	(23,270)	(101,263)	134,441	33,178		
12	RATE BASE	292,064		286,760		286,760		A-2 (S)
13	RATE OF RETURN	-26.70%		-35.31%		11.57%		D-1 (S)

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

Company: SSU / Paseo / Palm Terrace
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	97,844	580	98,424	183,547	281,971	186.49%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	97,844	580	98,424	183,547	281,971		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	201,981	(7,598)	194,383	0	194,383		B-6 (S)
6	Depreciation, net of CIAC Amort.	20,621	0	20,621	0	20,621		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	12,929	7,156	20,085	8,260	28,345		B-15, B-3 (S)
9	Provision For Income Taxes	(58,895)	604	(58,091)	65,961	6,870		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	178,836	183	178,999	74,220	250,219		
11	NET OPERATING INCOME:	(77,992)	417	(77,575)	109,327	31,752		
12	RATE BASE	292,864		281,991		281,991		A-2 (S)
13	RATE OF RETURN	-26.70%		-27.51%		11.25%		D-1 (S)

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

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	11.26% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	281,991	286,760	A-2 (S)	-
5	Required Income (L3 x L4)	31,752	33,178	-	-
6	Adjusted Income under Present Rates	(77,575)	(101,263)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	109,327	134,441	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	175,288	215,553	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	183,547	225,710	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	175,288	215,553	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	65,961	81,113	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	8,260	10,157	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	109,327	134,441		B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	Description	(1)	(2)	(3)	(4)
			PRESENT INCOME ADJUSTMENTS		Supporting Schedules
			Interim	Final	
1	A. REVENUES:				
2	1. Difference between Booked & Annualized Revenues.		580	580	B-4 (S)
3					
4	2.				
5					
6					
7			580	580	
8	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)				
9	1. Reclassify pension & benefits consistent with NARUC.		(7,598)	(7,598)	B-6 (S)
10					
11	2. Add allocation of current rate case expense amortization.			8,388	B-6 (S)
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.			1,786	B-6 (S)
14					
15	4. Add allocation of estimated annual Lehigh expenses.			3,191	B-6 (S)
16					
17	5. Add allocation of labor adjustments due to sale of Dehona Utilities' gas division.			(250)	B-6 (S)
18					
19	6. Calculate proforma attrition adjustments.			7,716	B-6 (S)
20					
21	7. Add allocation of post retirement benefits.			17,315	B-6 (S)
22					
23			(7,598)	30,548	
24					
25	C. DEPRECIATION NET OF CIAC AMORT:				
26	1.				B-14 (S)
27					
28	2.				
29					
30			0	0	
31					
32	D. AMORTIZATION:				
33	1.				B-16 (S)
34					
35	2.				
36					
37			0	0	
38					
39	E. TAXES OTHER THAN INCOME:				
40	1. Calculate RAF impact due to difference between booked and annualized revenues.		26	26	B-15 (S)
41					
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704		7,130	7,130	B-15 (S)
43	and reclassify consistent with NARUC.				
44					
45			7,156	7,156	
46	F. INCOME TAXES:				
47	1. Calculate income tax impact as a result of the adjustments to per book income components.		604	(13,854)	B-17 (S)
48					
49	2.				
50					
51			604	(13,854)	
52					
53					
54					
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:		417	(23,270)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

		(1)	(2)	(3)	(4)
		1991 REVENUES (PRESENT)			
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues	
1	SEWER SALES:				
2	521.1 Flat Rate - Residential	0	0		
3	521.2 Flat Rate - Commercial	0	0		
4	521.3 Flat Rate - Industrial	0	0		
5	521.4 Flat Rate - Public Authorities	0	0		
6	521.5 Flat Rate - Multi-Family	0	0		
7	521.6 Flat Rate - Other	0	0		
8	522.1 Measured - Residential	96,951	0		
9	522.2 Measured - Commercial	264	0		
10	522.3 Measured - Industrial	0	0		
11	522.4 Measured - Public Authorities	0	0		
12	522.5 Measured - Multi-Family	0	0		
	SUBTOTAL SEWER SALES	97,215	1,209		98,424
	OTHER SEWER SALES:				
13	523 Other Sales - Public Authorities	0	0		
14	524 Revenues from Other Systems	0	0		
15	525 Interdepartmental Sales	0	0		
16	535 Unbilled Revenues	629	0		
17	SUBTOTAL OTHER SEWER SALES	629	(629)		0
18	TOTAL SEWER SALES	97,844	580		98,424
	OTHER SEWER REVENUES:				
19	531 Sale of Sludge	0	0		
20	532 Forfeited Discounts	0	0		
21	534 Rents from Sewer Property	0	0		
22	535 Interdepartmental Rents	0	0		
23	536 Other Sewer Revenues	0	0		
24	TOTAL OTHER SEWER REVENUES	0	0		0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	97,844	580		98,424
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	97,844	580		98,424

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

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	701 Salaries & Wages - Employees	82,620	6,533	89,154	28,927	1,446	30,374	13,459	2,097	15,556	40,234	2,990	43,224	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	26,063	8,033	34,095	7,635	(1,928)	5,708	3,857	(1,082)	2,775	14,570	11,042	25,612	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	30,780	1,117	31,897	30,780	1,117	31,897	0	0	0	0	0	0	
6	715 Purchased Power	14,802	68	14,870	14,111	0	14,111	0	59	59	692	9	701	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	1,038	38	1,075	1,038	38	1,075	0	0	0	0	0	0	
9	720 Materials and Supplies	6,355	518	6,873	2,897	105	3,002	129	222	352	3,329	190	3,519	
10	731 Contractual Services - Engr.	7	0	7	0	0	0	0	0	0	7	0	7	
11	732 Contractual Services - Acct.	3,235	136	3,371	0	0	0	0	0	0	3,235	136	3,371	
12	733 Contractual Services - Legal	1,315	80	1,396	0	0	0	0	0	0	1,315	80	1,396	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	5,467	249	5,716	3,896	141	4,037	1	0	1	1,570	107	1,678	
15	741 Rental of Building/Real Prop.	627	311	938	0	0	0	0	0	0	627	311	938	
16	742 Rental of Equipment	683	26	708	659	24	683	0	0	0	24	2	25	
17	750 Transportation Expense	2,634	192	2,826	2,597	94	2,691	21	86	107	17	11	28	
18	756 Insurance - Vehicle	1,908	323	2,231	0	0	0	0	0	0	1,908	323	2,231	
19	757 Insurance - General Liability	2,220	246	2,466	0	0	0	0	0	0	2,220	246	2,466	
20	758 Insurance - Workman's Comp.	42	2,850	2,892	0	1,007	1,007	0	481	481	42	1,362	1,404	
21	759 Insurance - Other	1,300	54	1,354	0	0	0	0	0	0	1,300	54	1,354	
22	760 Advertising Expense	137	10	147	0	0	0	0	0	0	137	10	147	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	8,388	8,388	0	0	0	0	0	0	0	8,388	8,388	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	3,486	227	3,713	0	0	0	3,486	227	3,713	0	0	0	
26	775 Miscellaneous Expenses	17,260	1,150	18,410	148	5	153	25	81	106	17,087	1,064	18,151	
27	TOTAL SEWER O&M EXPENSES	201,981	30,548	232,529	92,687	2,051	94,738	20,978	2,171	23,149	68,318	26,327	114,645	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	82,620	6,533	89,154	28,927	1,446	30,374	13,459	2,097	15,556	40,234	2,990	43,224	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	26,063	8,033	34,095	7,635	(1,928)	5,708	3,857	(1,082)	2,775	14,570	11,042	25,612	
32	TOTAL SEWER LABOR COSTS	108,683	14,566	123,249	36,563	(481)	36,081	17,316	1,015	18,331	54,805	14,032	68,837	

0624

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

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (1 - 6)			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	701 Salaries & Wages - Employees	82,620	0	82,620	28,927	0	28,927	13,459	0	13,459	40,234	0	40,234	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	26,063	(10,332)	15,731	7,635	(2,128)	5,508	3,857	(1,294)	2,563	14,570	(6,910)	7,661	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	30,780	0	30,780	30,780	0	30,780	0	0	0	0	0	0	
6	715 Purchased Power	14,802	0	14,802	14,111	0	14,111	0	0	0	692	0	692	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	1,038	0	1,038	1,038	0	1,038	0	0	0	0	0	0	
9	720 Materials and Supplies	6,355	0	6,355	2,897	0	2,897	129	0	129	3,329	0	3,329	
10	731 Contractual Services - Engr.	7	0	7	0	0	0	0	0	0	7	0	7	
11	732 Contractual Services - Acct.	3,235	0	3,235	0	0	0	0	0	0	3,235	0	3,235	
12	733 Contractual Services - Legal	1,315	0	1,315	0	0	0	0	0	0	1,315	0	1,315	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	5,467	0	5,467	3,896	0	3,896	1	0	1	1,570	0	1,570	
15	741 Rental of Building/Real Prop.	627	0	627	0	0	0	0	0	0	627	0	627	
16	742 Rental of Equipment	683	0	683	659	0	659	0	0	0	24	0	24	
17	750 Transportation Expense	2,634	0	2,634	2,597	0	2,597	21	0	21	17	0	17	
18	756 Insurance - Vehicle	1,908	0	1,908	0	0	0	0	0	0	1,908	0	1,908	
19	757 Insurance - General Liability	2,220	0	2,220	0	0	0	0	0	0	2,220	0	2,220	
20	758 Insurance - Workman's Comp.	42	2,734	2,776	0	972	972	0	452	452	42	1,310	1,352	
21	759 Insurance - Other	1,300	0	1,300	0	0	0	0	0	0	1,300	0	1,300	
22	760 Advertising Expense	137	0	137	0	0	0	0	0	0	137	0	137	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	3,486	0	3,486	0	0	0	3,486	0	3,486	0	0	0	
26	775 Miscellaneous Expenses	17,260	0	17,260	148	0	148	25	0	25	17,087	0	17,087	
27	TOTAL SEWER O&M EXPENSES	201,981	(7,596)	194,383	92,687	(1,156)	91,531	20,978	(642)	20,136	88,318	(5,800)	82,716	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	82,620	0	82,620	28,927	0	28,927	13,459	0	13,459	40,234	0	40,234	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	26,063	(10,332)	15,731	7,635	(2,128)	5,508	3,857	(1,294)	2,563	14,570	(6,910)	7,661	
32	TOTAL SEWER LABOR COSTS	108,683	(10,332)	98,351	36,563	(2,128)	34,435	17,318	(1,294)	16,021	64,805	(6,910)	47,895	

0625

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Pasco / Palm Terrace
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-6 (S)
 Page 3 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) 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	701.1-8 Salaries & Wages - Employees	5,847	6,635	6,928	7,019	7,209	6,555	6,585	6,956	6,844	6,913	6,632	6,518	82,620	0	82,620	6,533	89,154	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.1-8 Employee Pensions & Benefits	1,831	2,161	2,292	2,174	2,227	2,083	2,092	2,270	2,164	2,181	2,091	2,496	26,063	(10,332)	15,731	8,033	34,095	
4	710.1-8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.1-8 Sludge Removal Expense	2,160	2,560	3,823	3,331	3,487	2,112	1,910	1,554	1,859	2,073	3,402	2,510	30,780	0	30,780	1,117	31,897	
6	715.1-8 Purchased Power	1,211	1,057	1,082	1,084	1,096	1,071	1,270	1,405	1,341	1,444	1,479	1,260	14,802	0	14,802	68	14,870	
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.1-8 Chemicals	159	199	93	244	0	0	170	0	0	0	0	172	1,038	0	1,038	38	1,075	
9	720.1-8 Materials and Supplies	182	1,198	717	396	648	577	387	486	386	556	1,097	(275)	6,355	0	6,355	518	6,873	
10	731.1-8 Contractual Services - Engr.	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7	
11	732.1-8 Contractual Services - Acct.	233	276	260	264	273	268	281	254	273	283	244	327	3,235	0	3,235	136	3,371	
12	733.1-8 Contractual Services - Legal	95	112	106	107	111	109	114	103	111	115	99	133	1,315	0	1,315	80	1,396	
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.1-8 Contractual Services - Other	417	818	190	912	302	411	460	1,018	133	237	219	351	5,467	0	5,467	249	5,716	
15	741.1-8 Rental of Building/Real Prop.	45	53	50	51	53	52	55	49	53	55	47	63	627	0	627	311	938	
16	742.1-8 Rental of Equipment	2	2	2	2	172	2	336	157	2	2	2	2	683	0	683	26	708	
17	750.1-8 Transportation Expense	451	471	212	164	517	77	108	111	117	170	90	145	2,634	0	2,634	192	2,826	
18	756.1-8 Insurance - Vehicle	137	163	154	156	161	158	166	150	161	167	144	193	1,908	0	1,908	323	2,231	
19	757.1-8 Insurance - General Liability	160	189	179	181	188	184	193	174	187	194	168	224	2,220	0	2,220	246	2,466	
20	758.1-8 Insurance - Workman's Comp.	3	4	3	3	4	3	4	3	4	4	3	4	42	2,734	2,776	2,850	2,892	
21	759.1-8 Insurance - Other	93	111	105	106	110	108	113	102	110	114	98	131	1,300	0	1,300	54	1,354	
22	760.1-8 Advertising Expense	10	12	11	11	12	11	12	11	12	12	10	14	137	0	137	10	147	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,388	8,388	
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.1-8 Bad Debt Expense	191	284	349	281	300	239	274	299	243	290	329	408	3,486	0	3,486	227	3,713	
26	775.1-8 Miscellaneous Expenses	1,230	1,458	1,378	1,396	1,446	1,415	1,487	1,343	1,444	1,495	1,292	1,876	17,260	0	17,260	1,150	18,410	
27	TOTAL SEWER O&M EXPENSES	14,455	17,764	17,935	17,884	18,318	15,435	15,996	16,447	15,443	16,304	17,446	18,553	201,981	(7,598)	194,383	30,548	232,529	
28																Total Labor	Total Labor	Adjustments	Total Adj. Labor
29																			
30	701.1-8 Salaries & Wages - Employees															82,620	6,533	89,154	
31	703.1-8 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.1-8 Employee Pensions & Benefits															26,063	8,033	34,095	
33	TOTAL SEWER LABOR COSTS															108,683	14,566	123,249	

Total Direct Expenses (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0627

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

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

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	736	1,095	1,346	1,084	1,159	924	1,056	1,153	939	1,121	1,270	1,576	13,459	0	13,459	2,097	15,556	
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.7 Employee Pensions & Benefits	211	314	386	311	332	265	303	330	269	321	364	452	3,857	(1,294)	2,563	(1,082)	2,775	
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59	59	
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720.7 Materials and Supplies	7	11	13	10	11	9	10	11	9	11	12	15	129	0	129	222	352	
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	750.7 Transportation Expense	1	2	2	2	2	1	2	2	1	2	2	2	21	0	21	86	107	
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	452	452	481	481	
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	766.7 Reg. Comm. Exp - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	767.7 Reg. Comm. Exp - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.7 Bad Debt Expense	191	284	349	281	300	239	274	299	243	290	329	406	3,486	0	3,486	227	3,713	
26	775.7 Miscellaneous Expenses	1	2	3	2	2	2	2	2	2	2	2	3	25	0	25	81	106	
27	SEWER CUST ACCTS EXPENSES	1,147	1,706	2,098	1,690	1,806	1,440	1,646	1,797	1,464	1,747	1,980	2,457	20,976	(842)	20,136	2,171	23,149	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.7 Salaries & Wages - Employees														13,459	2,097	15,556		
31	703.7 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.7 Employee Pensions & Benefits														3,857	(1,082)	2,775		
33	TOTAL SEWER CUST ACCTS LABOR COSTS														17,316	1,015	18,331		

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.8 Salaries & Wages - Employees	2,892	3,429	3,239	3,281	3,399	3,328	3,498	3,157	3,395	3,516	3,037	4,063	40,234	0	40,234	2,990	43,224
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	1,047	1,242	1,173	1,188	1,231	1,205	1,267	1,143	1,230	1,273	1,100	1,471	14,570	(6,910)	7,661	11,042	25,612
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	50	59	56	56	58	57	60	54	58	60	52	70	692	0	692	9	701
7	716.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials and Supplies	239	284	268	271	281	275	289	261	281	291	251	336	3,329	0	3,329	190	3,519
10	731.8 Contractual Services - Engr.	0	1	1	1	1	1	1	1	1	1	0	1	7	0	7	0	7
11	732.8 Contractual Services - Acct.	233	276	260	264	273	268	281	254	273	283	244	327	3,235	0	3,235	136	3,371
12	733.8 Contractual Services - Legal	95	112	106	107	111	109	114	103	111	115	99	133	1,315	0	1,315	80	1,396
13	734.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	113	134	126	128	133	130	137	123	133	137	119	159	1,570	0	1,570	107	1,678
15	741.8 Rental of Building/Real Prop.	45	53	50	51	53	52	55	49	53	55	47	63	627	0	627	311	938
16	742.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24	2	26
17	750.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	2	17	0	17	11	28
18	756.8 Insurance - Vehicle	137	163	154	156	161	158	166	150	161	167	144	193	1,908	0	1,908	323	2,231
19	757.8 Insurance - General Liability	160	189	179	181	188	184	193	174	187	194	168	224	2,220	0	2,220	246	2,466
20	758.8 Insurance - Workman's Comp.	3	4	3	3	4	3	4	3	4	4	3	4	42	1,310	1,352	1,362	1,404
21	759.8 Insurance - Other	93	111	105	106	110	108	113	102	110	114	98	131	1,300	0	1,300	54	1,354
22	760.8 Advertising Expense	10	12	11	11	12	11	12	11	12	12	10	14	137	0	137	10	147
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,388	8,388
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	1,228	1,456	1,376	1,394	1,443	1,413	1,485	1,341	1,442	1,493	1,290	1,726	17,087	0	17,087	1,064	18,151
27	SEWER A&G EXPENSES	6,348	7,528	7,110	7,203	7,460	7,304	7,678	6,930	7,453	7,717	6,866	8,919	68,316	(6,800)	61,516	26,327	87,843
28																Total Labor		Total Adj. Labor
29																		
30											701.8 Salaries & Wages - Employees					40,234	2,990	43,224
31											703.8 Salaries & Wages - Officers, Etc.					0	0	0
32											704.8 Employee Pensions & Benefits					14,570	11,042	25,612
33											TOTAL SEWER A&G LABOR COSTS					54,805	14,032	68,837

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Pasco / Palm Terrace

Docket No. 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	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	701 1-8 Salaries & Wages - Employees	82,620	0	82,620	82,620	0	0	978	1,559	(250)	84,908	4,245	0	6,533	88,154
2	703 1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704 1-8 Employee Pensions & Benefits	26,063	(10,332)	15,731	26,063	(10,332)	0	250	202	0	16,193	586	17,315	8,033	34,065
4	710 1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 1-8 Sludge Removal	30,780	0	30,780	30,780	0	0	0	0	0	30,780	1,117	0	1,117	31,897
6	715 1-8 Purchased Power	14,802	0	14,802	14,802	0	0	9	59	0	14,870	0	0	88	14,870
7	716 1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 1-8 Chemicals	1,038	0	1,038	1,038	0	0	0	0	0	1,038	38	0	38	1,075
9	720 1-8 Materials and Supplies	6,355	0	6,355	6,355	0	0	44	233	0	6,632	241	0	518	6,873
10	731 1-8 Contractual Services - Engr.	7	0	7	7	0	0	0	0	0	7	0	0	0	7
11	732 1-8 Contractual Services - Acct.	3,235	0	3,235	3,235	0	0	18	0	0	3,253	118	0	136	3,371
12	733 1-8 Contractual Services - Legal	1,315	0	1,315	1,315	0	0	31	0	0	1,347	49	0	80	1,396
13	734 1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735 1-8 Contractual Services - Other	5,467	0	5,467	5,467	0	0	49	0	0	5,516	200	0	249	5,716
15	741 1-8 Rental of Building/Real Prop.	627	0	627	627	0	0	0	278	0	905	33	0	311	938
16	742 1-8 Rental of Equipment	683	0	683	683	0	0	1	0	0	683	25	0	26	708
17	750 1-8 Transportation Expense	2,634	0	2,634	2,634	0	0	10	82	0	2,727	99	0	192	2,826
18	756 1-8 Insurance - Vehicle	1,908	0	1,908	1,908	0	0	50	195	0	2,153	78	0	323	2,231
19	757 1-8 Insurance - General Liability	2,220	0	2,220	2,220	0	0	46	113	0	2,380	86	0	246	2,466
20	758 1-8 Insurance - Workman's Comp.	42	2,734	2,776	42	2,734	0	0	15	0	2,791	101	0	2,850	2,892
21	759 1-8 Insurance - Other	1,300	0	1,300	1,300	0	0	7	0	0	1,307	47	0	54	1,354
22	760 1-8 Advertising Expense	137	0	137	137	0	0	5	0	0	142	5	0	10	147
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	8,368	0	0	0	8,368	0	0	8,368	8,368
24	767 1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770 1-8 Bad Debt Expense	3,486	0	3,486	3,486	0	0	0	227	0	3,713	0	0	227	3,713
26	775 1-8 Miscellaneous Expenses	17,260	0	17,260	17,260	0	0	277	228	0	17,765	645	0	1,150	18,410
27	TOTAL SEWER O&M EXPENSES	201,981	(7,588)	194,393	201,981	(7,588)	8,368	1,786	3,191	(250)	207,408	7,716	17,315	30,548	232,529

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" (480/123) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Direct Expenses (7XX.1 - 6)

Company: SSU / Pasco / Palis Terrace

Docket No. 920199 WS
Test Year Ended 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 8 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 4 of 10
Supporting Schedules: Allocation Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS		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
								Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses						
1	701 1-6 Salaries & Wages - Employees	28,927		28,927	28,927						28,927	1,446		1,446	30,374
2	703 1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704 1-6 Employee Pensions & Benefits	7,635	(2,128)	5,508	7,635	(2,128)					5,508	200		(1,928)	5,780
4	710 1-6 Purchased Sewer	0		0	0						0	0		0	0
5	711 1-6 Sludge Removal	30,780		30,780	30,780						30,780	1,117		1,117	31,897
6	715 1-6 Purchased Power	14,111		14,111	14,111						14,111	0		0	14,111
7	716 1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718 1-6 Chemicals	1,038		1,038	1,038						1,038	38		38	1,075
9	720 1-6 Materials and Supplies	2,897		2,897	2,897						2,897	105		105	3,002
10	731 1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
11	732 1-6 Contractual Services - Acad	0		0	0						0	0		0	0
12	733 1-6 Contractual Services - Legal	0		0	0						0	0		0	0
13	734 1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
14	735 1-6 Contractual Services - Other	3,896		3,896	3,896						3,896	141		141	4,037
15	741 1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
16	742 1-6 Rental of Equipment	659		659	659						659	24		24	683
17	750 1-6 Transportation Expense	2,597		2,597	2,597						2,597	94		94	2,691
18	756 1-6 Insurance - Vehicle	0		0	0						0	0		0	0
19	757 1-6 Insurance - General Liability	0		0	0						0	0		0	0
20	758 1-6 Insurance - Workman's Comp.	0	972	972	0	972					972	35		1,007	1,007
21	759 1-6 Insurance - Other	0		0	0						0	0		0	0
22	760 1-6 Advertising Expense	0		0	0						0	0		0	0
23	766 1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0						0	0		0	0
24	767 1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0	0
25	770 1-6 Bad Debt Expense	0		0	0						0	0		0	0
26	775 1-6 Miscellaneous Expenses	148		148	148						148	5		5	153
27	TOTAL SEWER DIRECT O&M EXPENSES	92,687	(1,156)	91,531	92,687	(1,156)	0	0	0	0	91,531	3,287	0	2,051	94,738

Notes:

Col (2) & (5) Per Books O&M amounts in MFR's.

Col (3) & (6). To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480,120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4). Total of Columns (2) and (3).

Col (7). To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8). Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9). To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10). To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11). Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12). To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).

Col (13). To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14). Total of O&M adjustments to books for rate case purposes.

Col (15). Total O&M expenses requested in Final Rates.

0631

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Pasco / Palis Terrace

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

FPSC
Schedule: B-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

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

	(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	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	701.7 Salaries & Wages - Employees	13,459		13,459	13,459				1,487	(131)	14,815	741		2,097	15,556
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	3,857	(1,294)	2,563	3,857	(1,294)			115		2,678	97		(1,082)	2,775
4	710.7 Purchased Sewer	0		0	0				0		0			0	0
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0
6	715.7 Purchased Power	0		0	0				59		59			59	59
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0
8	718.7 Chemicals	0		0	0				0		0	0		0	0
9	720.7 Materials and Supplies	129		129	129				210		339	12		222	352
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Acct	0		0	0				0		0	0		0	0
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0
14	735.7 Contractual Services - Other	1		1	1				0		1	0		0	1
15	741.7 Rental of Building/Real Prop.	0		0	0				0		0	0		0	0
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0
17	750.7 Transportation Expense	21		21	21				62		103	4		86	107
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0
20	758.7 Insurance - Workman's Comp.	0	452	452	0	452			12		464	17		481	481
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0				0		0	0		0	0
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0	0		0	0
25	770.7 Bad Debt Expense	3,486		3,486	3,486				227		3,713			227	3,713
26	775.7 Miscellaneous Expenses	25		25	25				77		102	4		81	106
27	TOTAL SEWER CUST ACCT EXPENSES	20,978	(842)	20,136	20,978	(842)	0	0	2,289	(131)	22,874	875	0	2,171	23,149

Notes:

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

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Peaco / Palm Terrace

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected []

FPSC
Schedule: B-6 (S)
Page 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 8 of 10
Supporting Schedules: Allocation Schedules

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

		(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	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	701.8 Salaries & Wages - Employees	40,234		40,234	40,234			978	72	(119)	41,188	2,058		2,990	43,224	
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0	
3	704.8 Employee Pensions & Benefits	14,570	(6,910)	7,661	14,570	(6,910)		259	87		8,007	291	17,315	11,042	25,612	
4	710.8 Purchased Sewer	0		0	0			0	0		0	0		0	0	
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0	
6	715.8 Purchased Power	692		692	692			9	0		701			9	701	
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0	
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0	
9	720.8 Materials and Supplies	3,329		3,329	3,329			44	23		3,398	123		190	3,519	
10	731.8 Contractual Services - Engr	7		7	7			0	0		7	0		0	7	
11	732.8 Contractual Services - Acct.	3,235		3,235	3,235			18	0		3,253	118		138	3,371	
12	733.8 Contractual Services - Legal	1,315		1,315	1,315			31	0		1,347	49		80	1,396	
13	734.8 Contractual Services - Mgmt Fees	0		0	0			0	0		0	0		0	0	
14	735.8 Contractual Services - Other	1,570		1,570	1,570			49	0		1,619	59		107	1,678	
15	741.8 Rental of Building/Fleet Prop	627		627	627			0	278		905	33		311	938	
16	742.8 Rental of Equipment	24		24	24			1	0		25	1		2	25	
17	750.8 Transportation Expense	17		17	17			10	0		27	1		11	28	
18	756.8 Insurance - Vehicle	1,908		1,908	1,908			50	195		2,153	78		323	2,231	
19	757.8 Insurance - General Liability	2,220		2,220	2,220			48	113		2,380	86		246	2,466	
20	758.8 Insurance - Workman's Comp	42	1,310	1,352	42	1,310		0	3		1,355	49		1,382	1,464	
21	759.8 Insurance - Other	1,300		1,300	1,300			7	0		1,307	47		54	1,354	
22	760.8 Advertising Expense	137		137	137			5	0		142	5		10	147	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		8,388	0	0		8,388			8,388	8,388	
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0	
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0	
26	775.8 Miscellaneous Expenses	17,087		17,087	17,087			277	151		17,515	636		1,064	18,151	
27	TOTAL SEWER A&G EXPENSES	88,318	(5,600)	82,718	88,318	(5,600)	8,388	1,706	822	(119)	83,883	3,836	17,215	26,227	114,643	

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 108.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

0633

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Pasco / Palm Terrace

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

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Schedule: B-6 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)	(a)				\$	%
1	701.1-8 Salaries & Wages - Employees	17,034	82,620	65,586	385.03%	19,420	63,201	325.44%
2	703.1-8 Salaries & Wages - Officers, Etc.	94	0	(94)	-100.00%	107	(107)	-100.00%
3	704.1-8 Employee Pensions & Benefits	2,568	15,731	13,163	512.58%	2,928	12,803	437.32%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	27,000	30,780	3,780	14.00%	30,782	(2)	-0.01%
6	715.1-8 Purchased Power	11,148	14,802	3,654	32.78%	12,708	2,093	16.47%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	1,088	1,038	(50)	-4.61%	1,240	(203)	-16.33%
9	720.1-8 Materials and Supplies	726	6,355	5,629	775.36%	826	5,527	667.82%
10	731.1-8 Contractual Services - Engr.	60	7	(53)	-89.03%	68	(62)	-90.38%
11	732.1-8 Contractual Services - Acct.	1,380	3,235	1,855	134.43%	1,573	1,682	106.63%
12	733.1-8 Contractual Services - Legal	546	1,315	769	140.93%	622	693	111.33%
13	734.1-8 Contractual Services - Mgmt. Fees	246	0	(246)	-100.00%	280	(280)	-100.00%
14	735.1-8 Contractual Services - Other	5,025	5,467	442	8.80%	5,729	(262)	-4.57%
15	741.1-8 Rental of Building/Real Prop.	254	627	373	146.91%	290	338	116.57%
16	742.1-8 Rental of Equipment	318	683	365	114.66%	363	320	88.29%
17	750.1-8 Transportation Expense	1,956	2,634	678	34.68%	2,230	404	18.14%
18	756.1-8 Insurance - Vehicle	1,408	1,908	500	35.50%	1,605	303	18.88%
19	757.1-8 Insurance - General Liability	2,574	2,220	(354)	-13.73%	2,935	(714)	-24.33%
20	758.1-8 Insurance - Workman's Comp.	1,164	2,776	1,612	138.49%	1,327	1,449	109.19%
21	759.1-8 Insurance - Other	274	1,300	1,026	374.53%	312	98	316.23%
22	760.1-8 Advertising Expense	0	137	137	N.A.	0	137	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	22	0	(22)	-100.00%	25	(25)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	5,007	0	(5,007)	-100.00%	5,708	(5,708)	-100.00%
25	770.1-8 Bad Debt Expense	227	3,486	3,259	1435.88%	259	3,228	1247.18%
26	775.1-8 Miscellaneous Expenses	5,914	17,260	11,346	191.85%	6,742	10,517	155.99%
26	TOTAL SEWER O&M EXPENSES	86,833	194,383	108,360	125.94%	98,083	96,300	98.18%
27	SUBTOTAL (less accts. 766 & 767)	81,864	194,383	113,379	139.77%	92,360	102,833	52.49%
28	Average ERC's	1,024	1,014	(10)	-0.98%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30				Compounded Multiplier =	14.01%			

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) / (3)
 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (7XX.1 - 7XX.8)

Company: SSU / Pasco / Palm Terrace

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-6 Salaries & Wages - Employees	10,247	28,927	18,680	182.30%	11,682	17,245	147.62%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0	5,508	5,508	N.A.	0	5,508	N.A.
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	27,000	30,780	3,780	14.00%	30,782	(2)	-0.01%
6	715.1-6 Purchased Power	10,910	14,111	3,201	29.34%	12,438	1,672	13.45%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	1,068	1,038	(30)	-4.61%	1,240	(203)	-16.33%
9	720.1-6 Materials and Supplies	719	2,897	2,178	302.90%	820	2,077	253.40%
10	731.1-6 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	4,865	3,896	(969)	-19.92%	5,546	(1,650)	-29.76%
15	741.1-6 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	318	659	341	107.18%	383	296	81.73%
17	750.1-6 Transportation Expense	1,937	2,597	660	34.07%	2,208	389	17.56%
18	756.1-6 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workmen's Comp.	0	972	972	N.A.	0	972	N.A.
21	759.1-6 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	780.1-6 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	786.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	787.1-6 Reg. Comm. Exp. - Other	5,000	0	(5,000)	-100.00%	5,700	(5,700)	-100.00%
25	770.1-6 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	14	148	134	953.79%	16	132	824.32%
26	TOTAL SEWER O&M EXPENSES	62,096	91,531	29,433	47.40%	70,796	20,735	29.29%
27	SUBTOTAL (less accts. 766 & 767)	57,096	91,531	34,433	60.31%	65,066	26,436	28.89%
28	Average ERC's	1,024	1,014	(10)	-0.98%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30				Compounded Multiplier =	14.01%			

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (70X.7)

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recomp Schedule: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		Prior Test Year Ended 12/31/88	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		\$	%
1	701.7 Salaries & Wages - Employees	1,726	13,459	11,733	679.77%	1,968	11,491	583.97%		
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.		
3	704.7 Employee Pensions & Benefits	0	2,563	2,563	N.A.	0	2,563	N.A.		
4	710.7 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.		
5	711.7 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.		
6	715.7 Purchased Power	0	0	0	N.A.	0	0	N.A.		
7	716.7 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.		
8	718.7 Chemicals	0	0	0	N.A.	0	0	N.A.		
9	720.7 Materials and Supplies	7	129	122	1747.43%	8	121	1520.48%		
10	731.7 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.		
11	732.7 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.		
12	733.7 Contractual Services - Legal	0	0	0	N.A.	0	0	N.A.		
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.		
14	735.7 Contractual Services - Other	0	1	1	N.A.	0	1	N.A.		
15	741.7 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.		
16	742.7 Rental of Equipment	0	0	0	N.A.	0	0	N.A.		
17	750.7 Transportation Expense	0	21	21	N.A.	0	21	N.A.		
18	756.7 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.		
19	757.7 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.		
20	758.7 Insurance - Workman's Comp.	0	452	452	N.A.	0	452	N.A.		
21	759.7 Insurance - Other	0	0	0	N.A.	0	0	N.A.		
22	760.7 Advertising Expense	0	0	0	N.A.	0	0	N.A.		
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.		
24	767.7 Reg. Comm. Exp. - Other	7	0	(7)	-100.00%	8	(8)	-100.00%		
25	770.7 Bad Debt Expense	227	3,486	3,259	1435.68%	259	3,228	1247.18%		
26	775.7 Miscellaneous Expenses	0	25	25	N.A.	0	25	N.A.		
26	TOTAL SEWER O&M EXPENSES	1,967	26,136	16,169	823.88%	2,343	17,893	797.91%		
27	SUBTOTAL (Base accts. 786 & 787)	1,980	26,136	18,176	927.33%	2,235	17,901	89.90%		
28	Average ERC's	1,024	1,014	(10)	-0.98%					
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%					
30	Compounded Multiplier =				14.01%					

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Pease / Palm Terrace

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☐ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/88	(2) Current Test Year Ended 12/31/91 (Interim)	(3) Difference	(4) %	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.8 Salaries & Wages - Employees	5,061	40,234	35,173	694.99%	5,770	34,465	597.32%
2	703.8 Salaries & Wages - Officers, Etc.	94	0	(94)	-100.00%	107	(107)	-100.00%
3	704.8 Employee Pensions & Benefits	2,588	7,661	5,083	196.31%	2,928	4,733	181.86%
4	710.8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense	0	0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	238	692	454	190.68%	271	420	154.96%
7	716.8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0	0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0	3,329	3,329	N.A.	0	3,329	N.A.
10	731.8 Contractual Services - Engr.	60	7	(53)	-88.33%	68	(62)	-90.89%
11	732.8 Contractual Services - Acct.	1,380	3,235	1,855	134.43%	1,573	1,662	105.63%
12	733.8 Contractual Services - Legal	548	1,315	769	140.63%	822	863	111.33%
13	734.8 Contractual Services - Mgmt. Fees	246	0	(246)	-100.00%	280	(280)	-100.00%
14	735.8 Contractual Services - Other	180	1,570	1,410	881.51%	182	1,388	760.92%
15	741.8 Rental of Building/Real Prop.	254	627	373	146.91%	290	338	116.57%
16	742.8 Rental of Equipment	0	24	24	N.A.	0	24	N.A.
17	750.8 Transportation Expense	19	17	(2)	-11.79%	22	(5)	-22.82%
18	756.8 Insurance - Vehicle	1,408	1,908	500	35.50%	1,605	303	18.68%
19	757.8 Insurance - General Liability	2,574	2,220	(354)	-13.73%	2,935	(714)	-24.33%
20	758.8 Insurance - Workman's Comp.	1,164	1,352	188	16.14%	1,327	25	1.87%
21	759.8 Insurance - Other	274	1,300	1,026	374.53%	312	988	316.23%
22	760.8 Advertising Expense	0	137	137	N.A.	0	137	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	22	0	(22)	-100.00%	25	(25)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	5,900	17,087	11,187	189.62%	6,726	10,361	154.03%
26	TOTAL SEWER O&M EXPENSES	21,968	82,716	60,748	276.53%	25,045	57,671	229.27%
27	SUBTOTAL (less accts. 766 & 767)	21,946	82,716	60,770	278.81%	25,020	57,696	62.75%
28	Average ERC's	1,024	1,014	(10)	-0.96%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30				Compounded Multiplier =	14.01%			

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) = ((30 + 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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991

Explanation of O & M Deviation from Guideline

Company: SSU / Pasco / Palm Terrace

Docket No.: 620199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC

Schedule: B-6 (S)

Page 5 of 5

Prepared: Chuck Lewis

Supporting Schedules: B-6 (S) (p. 1 of 5)

		(1)	(2)	(3)	(4)
		O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation	
1	701.1-8 Salaries & Wages - Employees	63,201	325.44%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(107)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	12,803	437.32%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	(2)	-0.01%		
6	715.1-8 Purchased Power	2,080	16.47%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	(203)	-16.33%		
9	720.1-8 Materials and Supplies	5,527	667.82%		
10	731.1-8 Contractual Services - Engr.	(62)	-60.38%		
11	732.1-8 Contractual Services - Acct.	1,862	105.63%		
12	733.1-8 Contractual Services - Legal	683	111.33%		
13	734.1-8 Contractual Services - Mgmt. Fees	(280)	-100.00%	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)	
14	735.1-8 Contractual Services - Other	(262)	-4.57%		
15	741.1-8 Rental of Building/Real Prop.	336	116.57%		
16	742.1-8 Rental of Equipment	320	88.25%		
17	750.1-8 Transportation Expense	404	18.14%		
18	756.1-8 Insurance - Vehicle	303	18.86%		
19	757.1-8 Insurance - General Liability	(714)	-24.33%		
20	758.1-8 Insurance - Workman's Comp.	1,449	109.19%		
21	759.1-8 Insurance - Other	988	316.23%		
22	760.1-8 Advertising Expense	137	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(25)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	(5,708)	-100.00%		
25	770.1-8 Bad Debt Expense	3,228	1247.18%		
26	775.1-8 Miscellaneous Expenses	10,517	155.99%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		96,300	96.18%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Pasco / Palm Terrace

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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 / Palm Terrace

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm 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.
2				
3				
4				
5	Sheaheen, Rowison, & Messina	John Sheaheen	25 - 90	251,619 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
6				
7				
8	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9				
10				
11				
12	Milian & Swain	Debbie Swain	27.5 - 95	278,919 Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
13				
14				
15				
16	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972 Engineering section of MFR's, testimony, attend hearing.
17				
18	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cressee	90 - 200	334,415 Pleadings, meetings with staff, legal representation.
19				
20				
21	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675 Legal representation.
22				
23				
24	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193 Temporary help, Overnight mail, etc.
25				
26	Southern States Utilities			22,600 Outside printers
27	(Rate case assembly)			412,733 Customer notification mailing costs
28				29,459 Material & supplies
29				3,306 Others
30				
31				
32				
33	FPSC			2,250 Filing fees with FPSC
34				
35			Total	\$1,772,200
36				
37	Estimate Through			
38	☐ PAA			
39	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0816, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:			
45			Total	Allocation
46			FPSC Filed	To System
47	Prior Unamortized Rate Case Expense		\$1,772,200	\$33,552
48	Current Rate Case Expense			
49				
50	Total Projected Rate Case Expense		1,772,200	33,552
51				
52	Annual Amortization Over 4 Years		\$443,050	\$8,388
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	1.913
57	% of Total		100%	1.8932%
58				
59	(A detailed allocation schedule is contained in Volume I of the MFR's)			

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Pasco / Palm Terrace

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer 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 / Palm Terrace

Docket No.: 920198-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules
1	For rate making purposes, the following are the items which are allocated in this filing:											
2	(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)											
3												
4												
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24	B-SCHEDULES (INCOME STATEMENT):											
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE		(5) 1991 DEPRECIATION EXPENSE		
			Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	2,451	40	2.50%	61	0	61
4	389.1 Other Plant & Misc.	198	18	5.56%	11	0	11
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	3,164	0	N.A.	0	0	0
7	354.2 Structures & Improvements	5,128	32	3.13%	160	0	160
8	360.2 Collection Sewers - F	8,838	30	3.33%	221	0	221
9	361.2 Collection Sewers - G	232,422	45	2.22%	5,165	0	5,165
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	2,099	38	2.63%	55	0	55
12	364.2 Flow Measuring Devices	54	5	20.00%	11	0	11
13	365.2 Flow Measuring Installation	11	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	159	18	5.56%	9	0	9
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	1,620	32	3.13%	51	0	51
18	370.3 Receiving Wells	65,092	32	3.13%	2,034	0	2,034
19	371.3 Pumping Equipment	12,495	18	5.56%	694	0	694
20	389.3 Other Plant & Misc. Equipment	324	18	5.56%	18	0	18
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	67,476	0	N.A.	0	0	0
23	354.4 Structures & Improvements	32,955	32	3.13%	1,030	0	1,030
24	380.4 Treatment & Disposal	62,633	18	5.56%	3,480	0	3,480
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	20,178	30	3.33%	673	0	673
27	389.4 Other Plant & Misc. Equipment	283	18	5.56%	16	0	16
28	GENERAL PLANT						
29	353.5 Land & Land Rights	10,048	0	N.A.	0	0	0
30	354.5 Structures & Improvements	49,896	40	2.50%	1,247	0	1,247
31	390.5 Office Furniture & Equipment	25,801	15	6.67%	1,707	0	1,707
32	390.51 Computer Equipment	39,552	8	16.67%	6,592	0	6,592
33	391.5 Transportation Equipment	34,000	6	16.67%	5,667	0	5,667
34	392.5 Stores Equipment	278	18	5.56%	15	0	15
35	393.5 Tools, Shop, & Garage	12,883	16	6.25%	805	0	805
36	394.5 Laboratory Equipment	2,853	15	6.67%	190	0	190
37	395.5 Power Operated Equipment	16,796	12	8.33%	1,400	0	1,400
38	396.5 Communication Equipment	5,299	10	10.00%	530	0	530
39	397.5 Miscellaneous Equipment	1,796	15	6.67%	120	0	120
40	398.5 Other Tangible Plant	1,404	10	10.00%	140	0	140
41							
42	INTANGIBLE PLANT	2,649		2.73%	72	0	72
43	COLLECTION PLANT	249,675		2.25%	5,622	0	5,622
44	SYSTEM PUMPING PLANT	79,531		3.52%	2,797	0	2,797
45	TREATMENT AND DISPOSAL	163,525		2.83%	5,198	0	5,198
46	GENERAL PLANT	200,407		9.19%	18,413	0	18,413
47							
48	TOTAL DEPRECIATION EXPENSE	715,787		4.48%	32,102	0	32,102
49	AMORTIZATION OF CIAC				(9,395)	0	(9,395)
50	NON-USED AND USEFUL				(2,086)	0	(2,086)
51	NET DEPRECIATION EXPENSE - SEWER				20,621	0	20,621

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-12 (S), B-14 (S)
Recap Schedules: B-14 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
	1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER 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	4.49%	0	0	0
2	Line/Main Extension Fees	0	2.58%	0	0	0
3	Contributed Lines	222,933	2.58%	5,749	0	5,749
4	Cont. Prty. Other Than Lines	118,366	3.06%	3,646	0	3,646
5	Service Installation Fees	0	2.63%	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	341,299		9,395	0	9,395

NOTES:

- Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
- The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4)

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) (3) (4) 1991 COMPOSITE CIAC AMORT. RATE		
		Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	54	11	20.00%
3	365.2 Flow Measuring Installation	11	0	2.63%
4	354.4 Structures & Improvements	32,955	1,030	3.13%
5	380.4 Treatment & Disposal	62,633	3,480	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	20,178	673	3.33%
8	389.4 Other Plant & Misc. Equipment	283	16	5.56%
9	COMPOSITE RATE	116,114	5,209	4.49%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	5,128	160	3.13%
12	360.2 Collection Sewers - F	6,638	221	3.33%
13	361.2 Collection Sewers - G	232,422	5,165	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	159	9	5.56%
16	354.3 Structures & Improvements	1,620	51	3.13%
17	370.3 Receiving Wells	65,092	2,034	3.13%
18	371.3 Pumping Equipment	12,495	694	5.56%
19	389.3 Other Plant & Misc. Equipment	324	18	5.56%
20	COMPOSITE RATE	323,878	8,352	2.58%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	2,099	55	2.63%
23	COMPOSITE RATE	2,099	55	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	116,114	5,209	4.49%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	323,878	8,352	2.58%
27	Service Installation Fees (Line 23)	2,099	55	2.63%
28	COMPOSITE RATE	442,091	13,616	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-14 (S) (page 3 of 6)

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

Company: SSU / Pasco / Palm Terrace
Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			1991 NON-USED & USEFUL DEPRECIATION EXPENSE		
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	%	Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	(0)	0.00%	0	
3	352.1 Franchises	61	0	61	0.00%	0	
4	389.1 Other Plant & Misc.	11	0	11	0.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0.00%	0	
7	354.2 Structures & Improvements	160	91	69	15.00%	10	
8	360.2 Collection Sewers - F	221	118	103	15.00%	16	
9	361.2 Collection Sewers - G	5,165	4,126	1,039	15.00%	156	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	55	0	55	0.00%	0	
12	364.2 Flow Measuring Devices	11	0	11	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	369.2 Other Plant & Misc. Equipment	9	3	6	15.00%	1	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0.00%	0	
17	354.3 Structures & Improvements	51	29	22	15.00%	3	
18	370.3 Receiving Wells	2,034	1,155	879	15.00%	132	
19	371.3 Pumping Equipment	694	222	472	15.00%	71	
20	389.3 Other Plant & Misc. Equipment	18	6	12	15.00%	2	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	4.00%	0	
23	354.4 Structures & Improvements	1,030	0	1,030	37.00%	381	
24	380.4 Treatment & Disposal	3,480	0	3,480	37.00%	1,287	
25	381.4 Plant Sewers	0	0	0	0.00%	0	
26	382.4 Outfall Sewer Lines	673	0	673	4.00%	27	
27	389.4 Other Plant & Misc. Equipment	16	0	16	0.00%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	1,247	0	1,247	0.00%	0	
31	390.5 Office Furniture & Equipment	1,707	0	1,707	0.00%	0	
32	390.51 Computer Equipment	6,592	0	6,592	0.00%	0	
33	391.5 Transportation Equipment	5,667	0	5,667	0.00%	0	
34	392.5 Stores Equipment	15	0	15	0.00%	0	
35	393.5 Tools, Shop, & Garage	805	0	805	0.00%	0	
36	394.5 Laboratory Equipment	190	0	190	0.00%	0	
37	395.5 Power Operated Equipment	1,400	0	1,400	0.00%	0	
38	396.5 Communication Equipment	530	0	530	0.00%	0	
39	397.5 Miscellaneous Equipment	120	0	120	0.00%	0	
40	398.5 Other Tangible Plant	140	0	140	0.00%	0	
41							
42	INTANGIBLE PLANT	72	0	72		0	
43	COLLECTION PLANT	5,622	4,337	1,284		183	
44	SYSTEM PUMPING PLANT	2,797	1,412	1,385		208	
45	TREATMENT AND DISPOSAL	5,198	0	5,198		1,695	
46	GENERAL PLANT	18,413	0	18,413		0	
47							
48	TOTAL	32,102	5,749	26,353		2,086	
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				7.92%		

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

Present Income - Interim / Final

Company: SSU / Pasco / Palm Terrace
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-15 (S)
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:	4,403	26	4,429	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	4,403	26	4,429		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	7,130	7,130		
6		0	0	0		
7	TOTAL	0	7,130	7,130		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		8,526	0	8,526		
11		0	0	0		
12	TOTAL	8,526	0	8,526		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	12,929	7,156	20,085		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	12,929	7,156	20,085		B-2 (S)

Notes:

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

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Pasco / Palm Terrace
Docket No.: 920198-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

FPSC
Schedule: B-17 (S)
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)			(5) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		(3) Per Books	(4) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Per Books	(6) Utility Test Year Adjustments	(7) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	97,844	580	98,424	97,844	580	98,424	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	201,981	(7,598)	194,383	201,981	30,548	232,529	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	20,621	0	20,621	20,621	0	20,621	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	12,929	7,156	20,085	12,929	7,156	20,085	B-15 (S)	-
8	Pre Tax Operating Expenses	235,531	(442)	235,990	235,531	37,705	273,236	-	-
9	TOTAL PRE-TAX INCOME	(137,687)	1,022	(136,666)	(137,687)	(37,125)	(174,812)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(137,687)	1,022	(136,666)	(137,687)	(37,125)	(174,812)	Above	-
12	Less:								
13	Interest Expense								
14	Rate Base	292,064	(10,073)	281,991	292,064	(5,304)	286,760	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	16,940	(584)	16,356	16,940	(306)	16,632	-	-
17	Total Taxable Income	(154,627)	1,606	(153,021)	(154,627)	(36,817)	(191,444)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(58,186)	604	(57,582)	(58,186)	(13,854)	(72,040)	-	-
20	Less:								
21	Parent Debt Adjustment	1,259	0	1,259	1,259	0	1,259	C-9 (S)	-
22	Investment Tax Credit	250	0	250	250	0	250	C-8 (S)	-
23	TOTAL INCOME TAXES	(59,685)	604	(59,081)	(59,685)	(13,854)	(73,549)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Pasco / Palm Terrace

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

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

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

NON-USED AND USEFUL ACQUISITION 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. (%)	7.92%	0.00%	7.92%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Park Manor - 444

Putnam County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 C&M) is used to determine working capital, provide additional schedules showing detail calculation.

FPSC
Schedule: A-2 (S)
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	38,922	307	39,229	A-6 (S)
2	Utility Land & Land Rights	1,232	0	1,232	A-6 (S)
3	Non-Used & Useful	(2,824)	0	(2,824)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(15,128)	(30)	(15,158)	A-10 (S)
6	CIAC	(724)	0	(724)	A-12 (S)
7	Accumulated Amortization of CIAC	330	0	330	A-14 (S)
8	Acquisition Adjustments	(13,453)	0	(13,453)	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	2,286	0	2,286	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(422)	0	(422)	C-7 (S)
12	Working Capital Allowance	1,627	82	1,709	A-17 (S)
13	TOTAL SEWER RATE BASE	11,847	359	12,206	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	38,922	307	39,229	A-6 (S)
2	Utility Land & Land Rights	1,232	0	1,232	A-6 (S)
3	Non-Used & Useful	(2,824)	0	(2,824)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(15,128)	(30)	(15,158)	A-10 (S)
6	CIAC	(724)	0	(724)	A-12 (S)
7	Accumulated Amortization of CIAC	330	0	330	A-14 (S)
8	Acquisition Adjustments	(13,453)	0	(13,453)	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	2,286	0	2,286	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	(422)	0	(422)	C-7 (S)
12	Working Capital Allowance	1,627	(31)	1,597	A-17 (S)
13	TOTAL SEWER RATE BASE	11,847	246	12,093	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)

Line No.	Description	RATE BASE ADJUSTMENTS			Supporting Schedules
		Beginning	Ending	Average	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(106)	720	307	A-6 (S)
3					
4	2.				
5					
6					
7		(106)	720	307	
8	B. UTILITY LAND & LAND RIGHTS (Interim / Final):				
9	1.				A-6 (S)
10					
11	2.				
12					
13		0	0	0	
14					
15	C. NON-USED AND USEFUL (Interim / Final):				
16	1.				A-7 (S)
17					
18	2.				
19					
20		0	0	0	
21					
22	D. CONSTRUCTION WORK IN PROGRESS (Interim / Final):				
23	1.				A-2 (S)
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.	5	5	5	A-10 (S)
31					
32	2. An adjustment was made on the company's books in 1991 to record additional depreciation relating to computer software (General Plant Acct. 390.51 - Computer Equipment). Due to the acquisition of new accounting software, which will be placed in service in 1992, the estimated useful life (and depreciation period) of the existing software (Orcom) was shortened.	0	(71)	(35)	
33					
34					
35					
36					
37		5	(66)	(30)	
38					
39					
40					
41	F. CIAC (Interim / Final):				
42	1.				A-12 (S)
43					
44	2.				
45					
46		0	0	0	
47					
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

		(1)	(2)	(3)	(4)	(5)
		RATE BASE ADJUSTMENTS				
Line No.	Description	Beginning	Ending	Average	Supporting Schedules	
1	G. ACCUMULATED AMORTIZATION OF CIAC (Interim / Final):					
2	1.					
3						
4	2					
5						
6						
7						
8	H. ACQUISITION ADJUSTMENTS (Interim / Final):	0	0	0		
9	1.					
10						
11	2.					
12						
13						
14		0	0	0		
15	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):					
16	1.					
17						
18	2.					
19						
20						
21		0	0	0		
22	J. ADVANCES FOR CONSTRUCTION (Interim / Final):					
23	1.					
24						
25	2.					
26						
27						
28		0	0	0		
29	K. DEFERRED TAX (Interim / Final):					
30	1.					
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).	(31)	(31)	(31)		
38						
39	2.					
40						
41						
42		(31)	(31)	(31)		
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	82	82	82		
45						
46	2.					
47						
48						
49		82	82	82		
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(132)	624	246		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(19)	736	359		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	BALANCE PER ORDER 16340 ENDED 04/30/85	32,170
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	32,170
38	1985 Additions	2,303
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	2,303
42	12/31/85 BALANCE	34,473

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER PLANT IN SERVICE YEAR-END BALANCES
1	12/31/88 BALANCE	34,473
2	1988 Additions	2,841
3	1988 Retirements	0
4	1988 Adjustments	0
5	1988 Net Additions	2,841
6	12/31/88 BALANCE	37,314
7	1987 Additions	1,887
8	1987 Retirements	173
9	1987 Adjustments	0
10	1987 Net Additions	1,514
11	12/31/87 BALANCE	38,828
12	1988 Additions	2,897
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,897
16	12/31/88 BALANCE	41,725
17	1989 Additions	731
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	731
21	12/31/89 BALANCE	42,456
22	1990 Additions (A/C 101)	840
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	840
27	12/31/90 BALANCE	43,296
28	1990 General Plant Reallocation Adjustments *	(2,867)
29	12/31/90 ADJUSTED BALANCE	40,429
30	1991 Additions (A/C 101)	(550)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	720
34	1991 Net Additions	170
35	12/31/91 BALANCE	40,599

* 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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Park Manor

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S)
Supporting Schedules: A-3 (S)

	(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*		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (2+5)/2	Utility Adjustments (6+7)/2	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	106	(826)	0	(720)	(106)	720	(0)	(307)	307	(0)
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc.	7	0	0	7	0	0	7	7	0	7
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	(5)	0	0	(5)	0	0	(5)	(5)	0	(5)
7	354.2 Structures & Improvements	1,212	0	0	1,212	0	0	1,212	1,212	0	1,212
8	360.2 Collection Sewers - F	11,350	0	0	11,350	0	0	11,350	11,350	0	11,350
9	361.2 Collection Sewers - G	2,817	0	0	2,817	0	0	2,817	2,817	0	2,817
10	382.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	120	0	0	120	0	0	120	120	0	120
12	364.2 Flow Measuring Devices	2	0	0	2	0	0	2	2	0	2
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipm	5	0	0	5	0	0	5	5	0	5
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	294	0	0	294	0	0	294	294	0	294
18	370.3 Receiving Wells	44	0	0	44	0	0	44	44	0	44
19	371.3 Pumping Equipment	8,328	51	0	8,380	0	0	8,380	8,354	0	8,354
20	389.3 Other Plant & Misc. Equipm	11	0	0	11	0	0	11	11	0	11
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	1,090	0	0	1,090	0	0	1,090	1,090	0	1,090
23	354.4 Structures & Improvements	8,518	0	0	8,518	0	0	8,518	8,518	0	8,518
24	380.4 Treatment & Disposal	3,587	0	0	3,587	0	0	3,587	3,587	0	3,587
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	104	0	0	104	0	0	104	104	0	104
27	389.4 Other Plant & Misc. Equipm	18	0	0	18	0	0	18	18	0	18
28	GENERAL PLANT										
29	353.5 Land & Land Rights	150	(5)	0	145	0	0	145	147	0	147
30	354.5 Structures & Improvements	721	18	0	739	0	0	739	730	0	730
31	390.5 Office Furniture & Equipm	372	6	0	378	0	0	378	375	0	375
32	390.51 Computer Equipment	490	178	0	668	0	0	668	579	0	579
33	391.5 Transportation Equipment	479	37	0	516	0	0	516	498	0	498
34	392.5 Stores Equipment	4	1	0	5	0	0	5	4	0	4
35	393.5 Tools, Shop, & Garage	190	(4)	0	187	0	0	187	189	0	189
36	394.5 Laboratory Equipment	40	3	0	43	0	0	43	42	0	42
37	395.5 Power Operated Equipment	257	(22)	0	235	0	0	235	246	0	246
38	396.5 Communication Equipment	75	6	0	81	0	0	81	78	0	78
39	397.5 Miscellaneous Equipment	23	6	0	29	0	0	29	26	0	26
40	398.5 Other Tangible Plant	20	1	0	21	0	0	21	21	0	21
41											
42	INTANGIBLE PLANT	113	(826)	0	(713)	(106)	720	7	(300)	307	7
43	COLLECTION PLANT	15,501	0	0	15,501	0	0	15,501	15,501	0	15,501
44	SYSTEM PUMPING PLANT	8,677	51	0	8,729	0	0	8,729	8,703	0	8,703
45	TREATMENT AND DISPOSAL	13,317	0	0	13,317	0	0	13,317	13,317	0	13,317
46	GENERAL PLANT	2,821	225	0	3,046	0	0	3,046	2,933	0	2,933
47											
48	TOTAL PLANT IN SERVICE	40,429	(550)	0	39,879	(106)	720	40,599	40,154	307	40,461
49	LAND & LAND RIGHTS	1,235	(5)	0	1,230	0	0	1,230	1,232	0	1,232
50	TOTAL PIS LESS LAND	39,195	(545)	0	38,650	(106)	720	39,370	38,922	307	39,229

*NARUC Account 101 represents Plant in Service. SSU subaccount 351.1 - 398.5

NARUC Account 106 represents Completed Construction Not Classified, subaccount 351.0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991
Non-Used and Useful Calculations

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-6 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (S), A-7 (S), A-20 (S)
Supporting Schedules: A-12 (S), A-16 (S)

	(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	351.1 Organization	(0)	0	0	(0)	0%	0
3	352.1 Franchises	0	0	0	0	0%	0
4	389.1 Other Plant & Misc.	7	0	0	7	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	(5)	0	0	(5)	0%	0
7	354.2 Structures & Improvements	1,212	0	0	1,212	0%	0
8	360.2 Collection Sewers - F	11,350	0	0	11,350	0%	0
9	361.2 Collection Sewers - G	2,817	0	0	2,817	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	120	0	0	120	0%	0
12	364.2 Flow Measuring Devices	2	0	0	2	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipmen	5	0	0	5	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	294	0	0	294	0%	0
18	370.3 Receiving Wells	44	0	0	44	0%	0
19	371.3 Pumping Equipment	8,354	0	0	8,354	0%	0
20	389.3 Other Plant & Misc. Equipmen	11	0	0	11	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	1,090	0	0	1,090	0%	0
23	354.4 Structures & Improvements	8,518	0	0	8,518	72%	6,133
24	380.4 Treatment & Disposal	3,587	0	0	3,587	72%	2,583
25	381.4 Plant Sewers	0	0	0	0	72%	0
26	382.4 Outfall Sewer Lines	104	0	0	104	72%	75
27	389.4 Other Plant & Misc. Equipmen	18	0	0	18	72%	13
28	GENERAL PLANT						
29	353.5 Land & Land Rights	147	0	0	147	0%	0
30	354.5 Structures & Improvements	730	0	0	730	0%	0
31	390.5 Office Furniture & Equipment	375	0	0	375	0%	0
32	390.51 Computer Equipment	579	0	0	579	0%	0
33	391.5 Transportation Equipment	498	0	0	498	0%	0
34	392.5 Stores Equipment	4	0	0	4	0%	0
35	393.5 Tools, Shop, & Garage	189	0	0	189	0%	0
36	394.5 Laboratory Equipment	42	0	0	42	0%	0
37	395.5 Power Operated Equipment	246	0	0	246	0%	0
38	396.5 Communication Equipment	78	0	0	78	0%	0
39	397.5 Miscellaneous Equipment	26	0	0	26	0%	0
40	398.5 Other Tangible Plant	21	0	0	21	0%	0
41							
42	INTANGIBLE PLANT	7	0	0	7		0
43	COLLECTION PLANT	15,501	0	0	15,501		0
44	SYSTEM PUMPING PLANT	8,703	0	0	8,703		0
45	TREATMENT AND DISPOSAL	13,317	0	0	13,317		8,803
46	GENERAL PLANT	2,933	0	0	2,933		0
47							
48	TOTAL PLANT IN SERVICE	40,461	0	0	40,461		8,803
49	LAND & LAND RIGHTS	1,232	0	0	1,232		0
50	TOTAL PIS LESS LAND	39,229	0	0	39,229		8,803
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						21.76%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(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	8,803	0	8,803	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(3,595)	0	(3,595)	A-10 (S)
4	Other (Net Acquisition Adjustments)	(2,385)	0	(2,385)	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	2,824	0	2,824	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	BALANCE PER ORDER 18340 ENDED 04/30/85	8,913
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	6,913
38	1985 Additions	476
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	476
42	12/31/85 BALANCE	7,389

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. DEP. YEAR-END BALANCES
1	12/31/85 BALANCE	7,389
2	1986 Additions	1,039
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,039
6	12/31/86 BALANCE	8,428
7	1987 Additions	1,470
8	1987 Retirements	173
9	1987 Adjustments	0
10	1987 Net Additions	1,297
11	12/31/87 BALANCE	9,725
12	1988 Additions	1,623
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,623
16	12/31/88 BALANCE	11,348
17	1989 Additions	1,794
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,794
21	12/31/89 BALANCE	13,142
22	1990 Additions	1,756
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,756
26	12/31/90 BALANCE	14,898
27	1990 General Plant Reallocation Adjustments *	(619)
28	12/31/90 ADJUSTED BALANCE	14,279
29	1991 Additions	1,696
30	1991 Retirements	0
31	1991 Adjustments	66
32	1991 Net Additions	1,763
33	12/31/91 BALANCE	16,042

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: A-10 (S)

Page 1 of 2

Preparer: Chuck Lewis

Recap Schedules: A-2 (S), A-8 (S)

Supporting Schedule: B-14 (S)

	(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
					Beginning	Ending				
1	INTANGIBLE PLANT									
2	351.1 Organization	5	(0)	5	(5)	(5)	0	5	(5)	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0
4	388.1 Other Plant & Misc.	0	0	1	0	0	1	0	0	0
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	168	38	206	0	0	206	187	0	187
8	360.2 Collection Sewers - F	4,402	378	4,781	0	0	4,781	4,592	0	4,592
9	361.2 Collection Sewers - G	661	63	723	0	0	723	692	0	692
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	18	3	21	0	0	21	20	0	20
12	364.2 Flow Measuring Devices	1	0	2	0	0	2	2	0	2
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	0	0	1	0	0	1	0	0	0
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	36	9	45	0	0	45	41	0	41
18	370.3 Receiving Wells	3	1	5	0	0	5	4	0	4
19	371.3 Pumping Equipment	3,301	464	3,765	0	0	3,765	3,533	0	3,533
20	389.3 Other Plant & Misc. Equipme	2	1	2	0	0	2	2	0	2
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	3,235	266	3,501	0	0	3,501	3,368	0	3,368
24	380.4 Treatment & Disposal	1,511	199	1,711	0	0	1,711	1,611	0	1,611
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	8	3	12	0	0	12	10	0	10
27	389.4 Other Plant & Misc. Equipme	3	1	4	0	0	4	4	0	4
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	95	18	114	0	0	114	104	0	104
31	390.5 Office Furniture & Equipment	120	25	145	0	0	145	132	0	132
32	390.51 Computer Equipment	62	96	158	0	71	229	110	35	145
33	391.5 Transportation Equipment	303	83	386	0	0	386	345	0	345
34	392.5 Stores Equipment	1	0	1	0	0	1	1	0	1
35	393.5 Tools, Shop, & Garage	86	12	98	0	0	98	92	0	92
36	394.5 Laboratory Equipment	18	3	21	0	0	21	19	0	19
37	395.5 Power Operated Equipment	196	20	217	0	0	217	207	0	207
38	396.5 Communication Equipment	29	8	36	0	0	36	33	0	33
39	397.5 Miscellaneous Equipment	4	2	6	0	0	6	5	0	5
40	398.5 Other Tangible Plant	8	2	10	0	0	10	9	0	9
41		0								
42	INTANGIBLE PLANT	5	0	6	(5)	(5)	1	5	(5)	0
43	COLLECTION PLANT	5,251	483	5,733	0	0	5,733	5,492	0	5,492
44	SYSTEM PUMPING PLANT	3,343	475	3,818	0	0	3,818	3,580	0	3,580
45	TREATMENT AND DISPOSAL	4,758	470	5,228	0	0	5,228	4,993	0	4,993
46	GENERAL PLANT	923	270	1,192	0	71	1,263	1,057	35	1,093
47										
48	TOTAL SEWER ACCUM. DEP.	14,279	1,698	15,977	(5)	66	16,042	15,128	30	15,158

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-10 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-8 (S), A-20 (S)
Supporting Schedules: A-14 (S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		AVERAGE 1991 INVESTED ACCUM. DEPRE.			1991 NON-USED & USEFUL		
		Adjusted Utility Balance	Remove CUAU Accum. Amort. Cont. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0%	0	
3	352.1 Franchises	0	0	0	0%	0	
4	389.1 Other Plant & Misc.	0	0	0	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	187	0	187	0%	0	
8	360.2 Collection Sewers - F	4,592	0	4,592	0%	0	
9	361.2 Collection Sewers - G	692	0	692	0%	0	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	20	0	20	0%	0	
12	364.2 Flow Measuring Devices	2	0	2	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipment	0	0	0	0%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	41	0	41	0%	0	
18	370.3 Receiving Wells	4	0	4	0%	0	
19	371.3 Pumping Equipment	3,533	0	3,533	0%	0	
20	389.3 Other Plant & Misc. Equipment	2	0	2	0%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	3,368	0	3,368	72%	2,425	
24	380.4 Treatment & Disposal	1,611	0	1,611	72%	1,160	
25	381.4 Plant Sewers	0	0	0	72%	0	
26	382.4 Outfall Sewer Lines	10	0	10	72%	7	
27	389.4 Other Plant & Misc. Equipment	4	0	4	72%	3	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	104	0	104	0%	0	
31	390.5 Office Furniture & Equipment	132	0	132	0%	0	
32	390.51 Computer Equipment	145	0	145	0%	0	
33	391.5 Transportation Equipment	345	0	345	0%	0	
34	392.5 Stores Equipment	1	0	1	0%	0	
35	393.5 Tools, Shop, & Garage	92	0	92	0%	0	
36	394.5 Laboratory Equipment	19	0	19	0%	0	
37	395.5 Power Operated Equipment	207	0	207	0%	0	
38	396.5 Communication Equipment	33	0	33	0%	0	
39	397.5 Miscellaneous Equipment	5	0	5	0%	0	
40	398.5 Other Tangible Plant	9	0	9	0%	0	
41							
42	INTANGIBLE PLANT	0	0	0		0	
43	COLLECTION PLANT	5,492	0	5,492		0	
44	SYSTEM PUMPING PLANT	3,580	0	3,580		0	
45	TREATMENT AND DISPOSAL	4,993	0	4,993		3,595	
46	GENERAL PLANT	1,093	0	1,093		0	
47							
48	TOTAL SEWER ACCUM. DEP.	15,158	0	15,158		3,595	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				23.72%		

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)	
Line No.	Description	SEWER CIAC YEAR-END BALANCES	
1	BALANCE PER ORDER 16340 ENDED 04/30/85		724
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		724
38	1985 Additions		0
39	1985 Retirements		0
40	1985 Adjustments		0
41	1985 Net Additions		0
42	12/31/85 BALANCE		724

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER CIAC YEAR-END BALANCES
1	12/31/85 BALANCE	724
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	724
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	724
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	724
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	724
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	724
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	724

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

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-11 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	724	0	724	0	0	724	724	0	724	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER CIAC	724	0	724	0	0	724	724	0	724	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim: ☐ Final ☒
Historic: ☒ 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 (S)
Page 1 of 2
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)
A-14 (S)

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	BALANCE PER ORDER 16340 ENDED 04/30/85	189
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	189
38	1985 Additions	10
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	10
42	12/31/85 BALANCE	199

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER ACCUM. CIAC AMORT. YEAR-END BALANCES
1	12/31/85 BALANCE	199
2	1986 Additions	16
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	16
6	12/31/86 BALANCE	217
7	1987 Additions	23
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	23
11	12/31/87 BALANCE	240
12	1988 Additions	23
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	23
16	12/31/88 BALANCE	263
17	1989 Additions	23
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	23
21	12/31/89 BALANCE	286
22	1990 Additions	28
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	28
26	12/31/90 BALANCE	314
27	1991 Additions	29
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	29
31	12/31/91 BALANCE	343

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S), A-13 (S)
Supporting Schedule: B-14 (S)

		(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		Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
					Beginning	Ending					
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	315	29	344	0	0	344	330	0	330	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	315	29	344	0	0	344	330	0	330	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic ☒ 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 (S)

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 SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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.

FPSC

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

(1)		(2)
Line No.	Description	SEWER 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	0

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Beginning and End of Year and Average Balances - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

Schedule: A-16 (S)
 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
	SEWER								

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1991

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: A-2 (S)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1991 WORKING CAPITAL (INTERIM)			1991 WORKING CAPITAL (FINAL)			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Operation and Maintenance Expenses	13,020	(246)	12,774	13,020	655	13,675	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,627	(31)	1,597	1,827	82	1,709	

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 ☒
 Historic ☒ 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

(1)		(2)	(3)
Line No.	ASSETS	Test Year Ended 12/31/91	Test Year Ended 12/31/90
1	Utility Plant In Service	206,688,463	195,784,478
2	Utility Plant Held For Future Use	38,061,440	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	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	18,353,031
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: 920189-W5
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

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

(1)		(2)	(3)
Line No.	EQUITY CAPITAL & LIABILITIES	Test Year Ended 12/31/91	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	1,457,870	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	824,953
29	Loans From Related Parties	461,507	0
30	Other	1,812,699	1,491,387
31			
32	TOTAL DEFERRED CREDITS	92,021,644	89,208,903
33			
34	TOTAL EQUITY CAPITAL & LIABILITIES	245,517,258	235,854,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S)

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS BALANCE		ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS	
Line No.	Description	Amount	Description	Amount
1	BALANCE PER ORDER NO. 16340 ENDED 4/30/85	(13,453)	BALANCE PER ORDER NO. 16340 ENDED 4/30/85	627
2	Adjustments	0	Adjustments	0
3	12/31/90 BALANCE	(13,453)	4/30/85 Adjusted Balance	627
4	12/31/91 BALANCE	(13,453)	Amortization from 5/1/85 thru 12/31/90	1,524
5	Average 1991 Acq. Adj. (Per Books/adjustments)	(13,453)	12/31/90 BALANCE	2,151
6			1991 Amortization Expense	269
7			12/31/91 BALANCE	2,420
			Avg. 1991 Accum. Amort. Acq. Adj.	2,286

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
		1991	Supporting Schedules	Recap Schedules
8	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	(13,453)	Above	-
10	Composite Non-Used & Useful Plant in Service - %	21.76%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	(2,927)	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	2,286	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	23.72%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	542	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	(2,385)	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Park Manor - 444

Putnam County (SSU)

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

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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-2 (S)
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	Sewer Sales	8,169	(179)	7,990	10,466	18,456	130.99%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	8,169	(179)	7,990	10,466	18,456		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	13,020	655	13,675	0	13,675		B-6 (S)
6	Depreciation, net of CIAC Amort.	1,331	0	1,331	0	1,331		B-14 (S)
7	Amortization	(215)	0	(215)	0	(215)		B-18 (S)
8	Taxes Other Than Income	1,110	418	1,528	471	1,999		B-15, B-3 (S)
9	Provision For Income Taxes	(3,028)	(479)	(3,507)	3,761	254		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	12,217	594	12,812	4,232	17,044		
11	NET OPERATING INCOME:	(4,048)	(773)	(4,822)	6,234	1,412		
12	RATE BASE	11,847		12,206		12,206		A-2 (S)
13	RATE OF RETURN	-34.17%		-39.50%		11.57%		D-1 (S)

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

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ 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-2 (S)
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	Sewer Sales	8,169	(179)	7,990	9,602	17,592	120.17%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	8,169	(179)	7,990	9,602	17,592		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	13,020	(246)	12,774	0	12,774		B-6 (S)
6	Depreciation, net of CIAC Amort.	1,331	0	1,331	0	1,331		B-14 (S)
7	Amortization	(215)	0	(215)	0	(215)		B-18 (S)
8	Taxes Other Than Income	1,110	418	1,528	432	1,960		B-15, B-3 (S)
9	Provision For Income Taxes	(3,028)	(138)	(3,165)	3,451	285		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	12,217	35	12,252	3,883	16,135		
11	NET OPERATING INCOME:	(4,048)	(214)	(4,262)	5,719	1,457		
12	RATE BASE	11,847		12,093		12,093		A-2 (S)
13	RATE OF RETURN	-34.17%		-35.24%		12.05%		D-1 (S)

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

Company: SSU / Putnam / Park Manor
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-3 (S)
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 (S)	B-2 (S)
3	Rate of Return (%)	12.05% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	12,093	12,206	A-2 (S)	-
5	Required Income (L3 x L4)	1,457	1,412	-	-
6	Adjusted Income under Present Rates	(4,262)	(4,822)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	5,719	6,234	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	9,170	9,995	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	9,602	10,468	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	9,170	9,995	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	3,451	3,761	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	432	471	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	5,719	6,234	-	B-2 (S)

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 Capital	(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 SEWER OPERATING INCOME - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 2 of 2
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

Line No.	Description	(1)	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		Supporting Schedules	
		Interim	Final		
1	A. REVENUES:				
2	1. Difference between Booked & Annualized Revenues.	(179)	(179)	B-4 (S)	
3					
4	2.				
5					
6					
7	B. OPERATION AND MAINTENANCE EXPENSE: (see Schedules B-6, P. 7,8,9,10 for details)	(179)	(179)		
9	1. Reclassify pension & benefits consistent with NARUC.	(246)	(246)	B-6 (S)	
10					
11	2. Add allocation of current rate case expense amortization.		123	B-6 (S)	
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		26	B-6 (S)	
14					
15	4. Add allocation of estimated annual Lehigh expenses.		47	B-6 (S)	
16					
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(4)	B-6 (S)	
18					
19	6. Calculate proforma attrition adjustments.		456	B-6 (S)	
20					
21	7. Add allocation of post retirement benefits.		253	B-6 (S)	
22					
23					
24		(246)	655		
25	C. DEPRECIATION NET OF CIAC AMORT:				
26	1.			B-14 (S)	
27					
28	2.				
29					
30		0	0		
31	D. AMORTIZATION:				
32					
33	1.			B-18 (S)	
34					
35	2.				
36					
37		0	0		
38	E. TAXES OTHER THAN INCOME:				
39					
40	1. Calculate RAF impact due to difference between booked and annualized revenues.	(8)	(8)	B-15 (S)	
41					
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	426	426	B-15 (S)	
43	and reclassify consistent with NARUC.				
44					
45		418	418		
46	F. INCOME TAXES:				
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(138)	(479)	B-17 (S)	
48					
49	2.				
50					
51		(138)	(479)		
52					
53					
54					
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(214)	(773)		

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis
Recap Schedules: B-2 (S)

(1)		(2)	(3)	(4)
		1991 REVENUES (PRESENT)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	SEWER SALES:			
2	521.1 Flat Rate - Residential	0	0	
3	521.2 Flat Rate - Commercial	0	0	
4	521.3 Flat Rate - Industrial	0	0	
5	521.4 Flat Rate - Public Authorities	0	0	
6	521.5 Flat Rate - Multi-Family	0	0	
7	521.6 Flat Rate - Other	0	0	
8	522.1 Measured - Residential	6,310	0	
9	522.2 Measured - Commercial	1,549	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	7,858	132	7,990
	OTHER SEWER SALES:			
13	523 Other Sales - Public Authorities	0	0	
14	524 Revenues from Other Systems	0	0	
15	525 Interdepartmental Sales	0	0	
16	535 Unbilled Revenues	311	0	
17	SUBTOTAL OTHER SEWER SALES	311	(311)	0
18	TOTAL SEWER SALES	8,169	(179)	7,990
	OTHER SEWER REVENUES:			
19	531 Sale of Sludge	0	0	
20	532 Forfeited Discounts	0	0	
21	534 Rents from Sewer Property	0	0	
22	535 Interdepartmental Rents	0	0	
23	536 Other Sewer Revenues	0	0	
24	TOTAL OTHER SEWER REVENUES	0	0	0
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	8,169	(179)	7,990
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	8,169	(179)	7,990

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991 (FINAL)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0683

Line No.	Account No. and Name	1991 TOTAL O&M (1 - .8)			1991 DIRECT O&M (1 - .8)			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	701 Salaries & Wages - Employees	4,936	282	5,218	4,150	207	4,357	197	31	228	589	44	633
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,351	(116)	1,234	1,081	(262)	819	56	(16)	41	213	162	375
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,125	41	1,166	1,125	41	1,166	0	0	0	0	0	0
6	715 Purchased Power	2,105	1	2,106	2,095	0	2,095	0	1	1	10	0	10
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	170	6	176	170	6	176	0	0	0	0	0	0
9	720 Materials and Supplies	739	31	770	688	25	713	2	3	5	49	3	52
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	47	2	49	0	0	0	0	0	0	47	2	49
12	733 Contractual Services - Legal	19	1	20	0	0	0	0	0	0	19	1	20
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	386	15	401	363	13	376	0	0	0	23	2	25
15	741 Rental of Building/Real Prop.	9	5	14	0	0	0	0	0	0	9	5	14
16	742 Rental of Equipment	96	3	99	96	3	99	0	0	0	0	0	0
17	750 Transportation Expense	503	20	522	502	18	520	0	1	2	0	0	0
18	756 Insurance - Vehicle	28	5	33	0	0	0	0	0	0	28	5	33
19	757 Insurance - General Liability	33	4	36	0	0	0	0	0	0	33	4	36
20	758 Insurance - Workman's Comp.	1	171	172	0	144	144	0	7	7	1	20	21
21	759 Insurance - Other	19	1	20	0	0	0	0	0	0	19	1	20
22	760 Advertising Expense	2	0	2	0	0	0	0	0	0	2	0	2
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	123	123	0	0	0	0	0	0	0	123	123
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	51	3	54	0	0	0	51	3	54	0	0	0
26	775 Miscellaneous Expenses	1,400	58	1,459	1,150	42	1,192	0	1	2	250	16	266
27	TOTAL SEWER O&M EXPENSES	13,020	655	13,675	11,420	238	11,658	307	32	339	1,293	385	1,678
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	4,936	282	5,218	4,150	207	4,357	197	31	228	589	44	633
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	1,351	(116)	1,234	1,081	(262)	819	56	(16)	41	213	162	375
32	TOTAL SEWER LABOR COSTS	6,287	165	6,452	5,231	(55)	5,176	253	15	268	802	205	1,008

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

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

Line No.	(1) Account No. and Name	(2) 1991 TOTAL O&M (1 - 8)			(5) 1991 DIRECT O&M (1 - 6)			(8) 1991 ALLOCATED CUST ACCTS (7)			(11) 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	701 Salaries & Wages - Employees	4,936	0	4,936	4,150	0	4,150	197	0	197	589	0	589
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,351	(411)	940	1,081	(291)	790	56	(19)	38	213	(101)	112
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,125	0	1,125	1,125	0	1,125	0	0	0	0	0	0
6	715 Purchased Power	2,105	0	2,105	2,095	0	2,095	0	0	0	10	0	10
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	170	0	170	170	0	170	0	0	0	0	0	0
9	720 Materials and Supplies	739	0	739	688	0	688	2	0	2	49	0	49
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	47	0	47	0	0	0	0	0	0	47	0	47
12	733 Contractual Services - Legal	19	0	19	0	0	0	0	0	0	19	0	19
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	386	0	386	363	0	363	0	0	0	23	0	23
15	741 Rental of Building/Real Prop.	9	0	9	0	0	0	0	0	0	9	0	9
16	742 Rental of Equipment	96	0	96	96	0	96	0	0	0	0	0	0
17	750 Transportation Expense	503	0	503	502	0	502	0	0	0	0	0	0
18	756 Insurance - Vehicle	28	0	28	0	0	0	0	0	0	28	0	28
19	757 Insurance - General Liability	33	0	33	0	0	0	0	0	0	33	0	33
20	758 Insurance - Workman's Comp.	1	165	166	0	139	139	0	7	7	1	19	20
21	759 Insurance - Other	19	0	19	0	0	0	0	0	0	19	0	19
22	760 Advertising Expense	2	0	2	0	0	0	0	0	0	2	0	2
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	51	0	51	0	0	0	51	0	51	0	0	0
26	775 Miscellaneous Expenses	1,400	0	1,400	1,150	0	1,150	0	0	0	250	0	250
27	TOTAL SEWER O&M EXPENSES	13,020	(246)	12,774	11,420	(151)	11,268	307	(12)	295	1,293	(82)	1,211
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	4,936	0	4,936	4,150	0	4,150	197	0	197	589	0	589
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	1,351	(411)	940	1,081	(291)	790	56	(19)	38	213	(101)	112
32	TOTAL SEWER LABOR COSTS	6,287	(411)	5,876	5,231	(291)	4,940	253	(19)	234	802	(101)	701

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6 (S)
Page 3 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0685

		(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	701.1-8 Salaries & Wages - Employees	790	415	529	403	470	557	264	302	200	393	270	343	4,936	0	4,936	282	5,218	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	704.1-8 Employee Pensions & Benefits	182	122	164	109	124	153	75	91	59	108	77	85	1,351	(411)	940	(116)	1,234	
4	710.1-8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711.1-8 Sludge Removal Expense	0	65	65	0	15	65	0	65	0	330	260	260	1,125	0	1,125	41	1,166	
6	715.1-8 Purchased Power	284	132	213	221	182	203	184	185	176	134	78	114	2,105	0	2,105	1	2,106	
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718.1-8 Chemicals	0	0	0	0	170	0	0	0	0	0	0	0	170	0	170	6	176	
9	720.1-8 Materials and Supplies	(73)	58	108	17	29	119	9	29	8	339	130	(31)	739	0	739	31	770	
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732.1-8 Contractual Services - Acct.	3	4	4	4	4	4	4	4	4	4	4	5	47	0	47	2	49	
12	733.1-8 Contractual Services - Legal	1	2	2	2	2	2	2	2	2	2	1	2	19	0	19	1	20	
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	735.1-8 Contractual Services - Other	50	2	17	2	2	12	28	12	2	38	31	190	386	0	386	15	401	
15	741.1-8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	5	14	
16	742.1-8 Rental of Equipment	0	0	0	0	0	0	0	96	0	0	0	0	96	0	96	3	99	
17	750.1-8 Transportation Expense	89	26	50	57	39	59	39	25	34	41	17	27	503	0	503	20	522	
18	755.1-8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	5	33	
19	757.1-8 Insurance - General Liability	2	3	3	3	3	3	3	3	3	3	2	3	33	0	33	4	36	
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	165	166	171	172	
21	759.1-8 Insurance - Other	1	2	2	2	2	2	2	1	2	2	1	2	19	0	19	1	20	
22	760.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	
23	765.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123	
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	770.1-8 Bad Debt Expense	3	4	5	4	4	4	4	4	4	4	5	6	51	0	51	3	54	
26	775.1-8 Miscellaneous Expenses	18	21	20	20	21	21	1,172	20	21	22	19	25	1,400	0	1,400	58	1,459	
27	TOTAL SEWER O&M EXPENSES	1,354	860	1,184	846	1,070	1,205	1,789	841	514	1,422	899	1,836	13,020	(246)	12,774	655	13,675	
28																			
29																			
																Total Labor	Total Labor Adjustments	Total Adj. Labor	
30																			
31																4,936	282	5,218	
32																0	0	0	
																1,351	(116)	1,234	
33																TOTAL SEWER LABOR COSTS	6,287	165	6,452

Total Direct Expenses (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6 (S)
Page 4 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0686

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-6 (S)
Page 5 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) 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	701.7 Salaries & Wages - Employees	11	16	20	16	17	14	15	17	14	16	19	23	197	0	197	31	228
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits	3	5	6	5	5	4	4	5	4	5	5	7	56	(19)	38	(16)	41
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
7	716.7 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	3	5
10	731.7 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	7	7	7	7
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	3	4	5	4	4	4	4	4	4	4	5	6	51	0	51	3	54
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
27	SEWER CUST ACCTS EXPENSES	17	25	31	25	26	21	24	28	21	26	29	36	307	(12)	295	32	339
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor
29																		
30	701.7 Salaries & Wages - Employees															197	31	228
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0
32	704.7 Employee Pensions & Benefits															56	(16)	41
33	TOTAL SEWER CUST ACCTS LABOR COSTS															253	15	268

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated A&G Expenses (7XX.8)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☒ Final ☒

Historic ☒ Projected ☐

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

FPSC

Schedule: B-6 (S)

Page 6 of 10

Preparer: Chuck Lewis

Recap Schedules: B-6 (S) 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	701.8 Salaries & Wages - Employees	42	50	47	48	50	49	51	46	50	51	44	59	589	0	589	44	633
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	15	18	17	17	18	18	19	17	18	19	16	22	213	(101)	112	162	375
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	0	10
7	716.8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials and Supplies	4	4	4	4	4	4	4	4	4	4	4	5	49	0	49	3	52
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.8 Contractual Services - Acct.	3	4	4	4	4	4	4	4	4	4	4	5	47	0	47	2	49
12	733.8 Contractual Services - Legal	1	2	2	2	2	2	2	2	2	2	1	2	19	0	19	1	20
13	734.8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23	2	25
15	741.8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9	5	14
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	756.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	3	28	0	28	5	33
19	757.8 Insurance - General Liability	2	3	3	3	3	3	3	3	3	3	2	3	33	0	33	4	36
20	758.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	19	20	20	21
21	759.8 Insurance - Other	1	2	2	2	2	2	2	1	2	2	1	2	19	0	19	1	20
22	760.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	18	21	20	20	21	21	22	20	21	22	19	25	250	0	250	16	266
27	SEWER A&G EXPENSES	93	110	104	105	109	107	112	101	109	113	98	131	1,293	(82)	1,211	385	1,678
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor	
29																		
30	701.8 Salaries & Wages - Employees														589	44	633	
31	703.8 Salaries & Wages - Officers, Etc.														0	0	0	
32	704.8 Employee Pensions & Benefits														213	162	375	
33	TOTAL SEWER A&G LABOR COSTS														802	205	1,008	

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated O&M Expenses (7XX.1 - .8)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [X] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: B-6 (S)

Page 7 of 18

Preparer: Chuck Lewis

Recap Schedules: B-6 (S) 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	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	701.1-8 Salaries & Wages - Employees	4,936	0	4,936	4,936	0	0	14	23	(4)	4,969	248	0	282	5,216
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	1,351	(411)	940	1,351	(411)	0	4	3	0	947	34	253	(116)	1,234
4	710.1-8 Purchased Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal	1,125	0	1,125	1,125	0	0	0	0	0	1,125	41	0	41	1,166
6	715.1-8 Purchased Power	2,105	0	2,105	2,105	0	0	0	1	0	2,106	0	0	1	2,106
7	716.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	170	0	170	170	0	0	0	0	0	170	8	0	6	176
9	720.1-8 Materials and Supplies	739	0	739	739	0	0	1	3	0	743	27	0	31	770
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-8 Contractual Services - Acct.	47	0	47	47	0	0	0	0	0	48	2	0	2	48
12	733.1-8 Contractual Services - Legal	19	0	19	19	0	0	0	0	0	20	1	0	1	20
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	386	0	386	386	0	0	1	0	0	387	14	0	15	401
15	741.1-8 Rental of Building/Real Prop	9	0	9	9	0	0	0	4	0	13	0	0	5	14
16	742.1-8 Rental of Equipment	96	0	96	96	0	0	0	0	0	96	3	0	3	99
17	750.1-8 Transportation Expense	503	0	503	503	0	0	0	1	0	504	10	0	20	522
18	756.1-8 Insurance - Vehicle	28	0	28	28	0	0	1	3	0	32	1	0	5	33
19	757.1-8 Insurance - General Liability	33	0	33	33	0	0	1	2	0	35	1	0	4	36
20	758.1-8 Insurance - Workman's Comp	1	165	166	1	165	0	0	0	0	166	6	0	171	172
21	759.1-8 Insurance - Other	19	0	19	19	0	0	0	0	0	19	1	0	1	20
22	760.1-8 Advertising Expense	2	0	2	2	0	0	0	0	0	2	0	0	0	2
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	123	0	0	0	123	0	0	123	123
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	51	0	51	51	0	0	0	3	0	54	0	0	3	54
26	775.1-8 Miscellaneous Expenses	1,400	0	1,400	1,400	0	0	4	3	0	1,408	51	0	58	1,459
27	TOTAL SEWER O&M EXPENSES	13,929	(246)	12,774	13,929	(246)	123	26	47	(4)	12,968	456	253	656	13,675

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" (480.123) 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 - \$890,559 / \$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 108.

Col (14): Total of O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Direct Expenses (70X.1 - .6)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-6 (S)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (S) P. 4 of 10
 Supporting Schedules: Allocation Schedules

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No	Account No and Name	Per Books O&M	Reclassify	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify	Add	ALLOCATED LEHIGH COSTS		Adjust Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Attrition Adjustment	Add	Total	TOTAL ADJUSTED FINAL O&M	
			Pension & Benefits Consistent With NARUC			Allocated Current Rate Case Exp. Amort.	Recapture 3 Months of AAG Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Post Retirement Benefits				Adjustments To Per Books O&M			
1	701.1-6 Salaries & Wages - Employees	4,150		4,150	4,150						4,150	207		207	4,357	
2	703.1-6 Salaries & Wages - Officers, Etc	0		0	0						0	0		0	0	
3	704.1-6 Employee Pensions & Benefits	1,081	(291)	790	1,081	(291)					790	29		(262)	819	
4	710.1-6 Purchased Sewer	0		0	0						0			0	0	
5	711.1-6 Sludge Removal	1,125		1,125	1,125						1,125	41		41	1,166	
6	715.1-6 Purchased Power	2,095		2,095	2,095						2,095			0	2,095	
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0	
8	718.1-6 Chemicals	170		170	170						170	8		8	176	
9	720.1-6 Materials and Supplies	688		688	688						688	25		25	713	
10	731.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0	
11	732.1-6 Contractual Services - Acct.	0		0	0						0	0		0	0	
12	733.1-6 Contractual Services - Legal	0		0	0						0	0		0	0	
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0	
14	735.1-6 Contractual Services - Other	363		363	363						363	13		13	376	
15	741.1-6 Rental of Building/Real Prop	0		0	0						0	0		0	0	
16	742.1-6 Rental of Equipment	96		96	96						96	3		3	99	
17	750.1-6 Transportation Expense	502		502	502						502	18		18	520	
18	756.1-6 Insurance - Vehicle	0		0	0						0	0		0	0	
19	757.1-6 Insurance - General Liability	0		0	0						0	0		0	0	
20	758.1-6 Insurance - Workman's Comp.	0	139	139	0	139					139	5		144	144	
21	759.1-6 Insurance - Other	0		0	0						0	0		0	0	
22	760.1-6 Advertising Expense	0		0	0						0	0		0	0	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort	0		0	0						0	0		0	0	
24	767.1-6 Reg. Comm. Exp. - Other	0		0	0						0	0		0	0	
25	770.1-6 Bad Debt Expense	0		0	0						0	0		0	0	
26	775.1-6 Miscellaneous Expenses	1,150		1,150	1,150						1,150	42		42	1,192	
27	TOTAL SEWER DIRECT O&M EXPENSES	11,420	(151)	11,269	11,420	(151)	0	0	0	0	11,268	300	0	4,238	11,858	

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 656 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63%. (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates

0690

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-W5
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-6 (S)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 of 10
Supporting Schedules: Allocation Schedules

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M				ADJUSTMENTS TO FINAL O&M										
Line No	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort.	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	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	701.7 Salaries & Wages - Employees	197		197	197				22	(2)	217	11		31	228	
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0	
3	704.7 Employee Pensions & Benefits	56	(19)	38	56	(19)			2		39	1		(16)	41	
4	710.7 Purchased Sewer	0		0	0				0		0			0	0	
5	711.7 Sludge Removal	0		0	0				0		0	0		0	0	
6	715.7 Purchased Power	0		0	0				1		1			1	1	
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	0	
8	718.7 Chemicals	0		0	0				0		0	0		0	0	
9	720.7 Materials and Supplies	2		2	2				3		5	0		3	5	
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0	
11	732.7 Contractual Services - Acct.	0		0	0				0		0	0		0	0	
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	0	
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	0	
14	735.7 Contractual Services - Other	0		0	0				0		0	0		0	0	
15	741.7 Rental of Building/Real Prop	0		0	0				0		0	0		0	0	
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	0	
17	750.7 Transportation Expense	0		0	0				1		2	0		1	2	
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	0	
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	0	
20	758.7 Insurance - Workman's Comp	0	7	7	0	7			0		7	0		7	7	
21	759.7 Insurance - Other	0		0	0				0		0	0		0	0	
22	760.7 Advertising Expense	0		0	0				0		0	0		0	0	
23	766.7 Reg. Comm. Exp. - Rate Case Amort	0		0	0				0		0	0		0	0	
24	767.7 Reg. Comm. Exp. - Other	0		0	0				0		0	0		0	0	
25	770.7 Bad Debt Expense	51		51	51				3		54			3	54	
26	775.7 Miscellaneous Expenses	0		0	0				1		1	0		1	2	
27	TOTAL SEWER CUST ACCT EXPENSES	307	(12)	295	307	(12)	0	0	30	(2)	326	13	0	32	339	

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 - \$890,559 / \$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 1.63% (AVC 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 O&M adjustments to books for rate case purposes.

Col (15): Total O&M expenses requested in Final Rates.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Putnam / Park Manor

Docket No. 920199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ Projected ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		ADJUSTMENT TO INTERIM O&M			ADJUSTMENTS TO FINAL O&M										
Line No.	Account No. and Name	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Reclassify Pension & Benefits Consistent With NARUC	Add Allocated Current Rate Case Exp. Amort	ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Deltona Utilities Gas Sale	Subtotal Adjusted O&M Per Filing	Proforma Allocation Adjustment	Add Allocated Post Retirement Benefits	Total Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	701.8 Salaries & Wages - Employees	589		589	589			14	1	(2)	603	30		44	633
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	213	(101)	112	213	(101)		4	1		117	4	253	162	375
4	710.8 Purchased Sewer	0		0	0			0	0		0			0	0
5	711.8 Sludge Removal	0		0	0			0	0		0	0		0	0
6	715.8 Purchased Power	10		10	10			0	0		10			0	10
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	49		49	49			1	0		50	2		3	52
10	731.8 Contractual Services - Engr	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	47		47	47			0	0		46	2		2	40
12	733.8 Contractual Services - Legal	19		19	19			0	0		20	1		1	20
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	23		23	23			1	0		24	1		2	25
15	741.8 Rental of Building/Real Prop	9		9	9			0	4		13	0		5	14
16	742.8 Rental of Equipment	0		0	0			0	0		0	0		0	0
17	750.8 Transportation Expense	0		0	0			0	0		0	0		0	0
18	756.8 Insurance - Vehicle	28		28	28			1	3		32	1		5	33
19	757.8 Insurance - General Liability	33		33	33			1	2		35	1		4	36
20	758.8 Insurance - Workman's Comp.	1	19	20	1	19		0	0		20	1		20	21
21	759.8 Insurance - Other	19		19	19			0	0		19	1		1	20
22	760.8 Advertising Expense	2		2	2			0	0		2	0		0	2
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		123	0	0		123			123	123
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0	0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0	0
26	775.8 Miscellaneous Expenses	250		250	250			4	2		256	9		16	266
27	TOTAL SEWER A&G EXPENSES	1,269	(82)	1,211	1,269	(82)	123	26	13	(2)	1,371	53	253	365	1,576

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 804/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,369 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,369 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,369 = 19.04%.

Col (4): Total of Columns (2) and (3).

Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.

Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.

Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.

Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying allocation adjustment.

Col (12): To reflect 1992 allocation adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%)

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.

Col (14): Total of O&M adjustments to books for rate case purposes

Col (15): Total O&M expenses requested in Final Rates

0692

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Direct and Allocated Expenses (7XX.1 - 7XX.8)

Company: SSU / Putnam / Park Manor

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

FPSC

Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim [X] Final []
Historic [X] Projected []

Schedule: B-6 (S)
Page 1 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 04/30/85	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-8 Salaries & Wages - Employees	1,828	4,936	3,308	203.18%	2,862	2,274	85.43%
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-8 Employee Pensions & Benefits	58	940	882	1520.31%	85	845	891.02%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	238	1,125	887	372.73%	388	736	189.13%
6	715.1-8 Purchased Power	1,777	2,105	328	18.46%	2,905	(800)	-27.54%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	240	170	(70)	-29.08%	392	(222)	-56.63%
9	720.1-8 Materials and Supplies	1,849	739	(1,110)	-60.05%	3,023	(2,284)	-75.57%
10	731.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	0	47	47	N.A.	0	47	N.A.
12	733.1-8 Contractual Services - Legal	0	19	19	N.A.	0	19	N.A.
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	190	386	196	103.10%	311	75	24.22%
15	741.1-8 Rental of Building/Real Prop.	0	9	9	N.A.	0	9	N.A.
16	742.1-8 Rental of Equipment	62	86	24	38.70%	101	(15)	-14.85%
17	750.1-8 Transportation Expense	82	503	421	512.84%	134	368	274.63%
18	756.1-8 Insurance - Vehicle	0	28	28	N.A.	0	28	N.A.
19	757.1-8 Insurance - General Liability	39	33	(6)	-15.38%	64	(31)	-48.44%
20	758.1-8 Insurance - Workman's Comp.	0	186	186	N.A.	0	186	N.A.
21	759.1-8 Insurance - Other	0	19	19	N.A.	0	19	N.A.
22	760.1-8 Advertising Expense	0	2	2	N.A.	0	2	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	183	0	(183)	-100.00%	250	(250)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	17	51	34	200.18%	28	23	83.60%
26	775.1-8 Miscellaneous Expenses	141	1,400	1,259	892.24%	231	1,170	507.49%
26	TOTAL SEWER O&M EXPENSES	6,474	12,774	6,300	97.31%	10,585	2,189	20.68%
27	SUBTOTAL (see accts. 766 & 767)	6,321	12,774	6,453	102.08%	10,335	2,439	23.68%
28	Average ERC's	24	31	7	29.17%			
29	Average Consumer Price Index - U	107.6	136.2	28	26.50%			
30				Compounded Multiplier =	83.50%			

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 (8) = (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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Direct Expenses (70X.1 - 70X.6)

Company: SSU / Putnam / Park Manor

Docket No.: 920190-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 04/30/85	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-6 Salaries & Wages - Employees	1,440		4,150	2,710	188.18%	2,354	1,795	76.26%
2	703.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	0		790	790	N.A.	0	790	N.A.
4	710.1-6 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	238		1,125	887	372.73%	389	736	189.13%
6	715.1-6 Purchased Power	1,777		2,095	318	17.89%	2,905	(810)	-27.89%
7	716.1-6 Fuel for Power Purchased			0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	240		170	(70)	-29.08%	392	(222)	-56.63%
9	720.1-6 Materials and Supplies	1,849		688	(1,161)	-62.79%	3,023	(2,335)	-77.24%
10	731.1-6 Contractual Services - Engr.			0	0	N.A.	0	0	N.A.
11	732.1-6 Contractual Services - Acct.			0	0	N.A.	0	0	N.A.
12	733.1-6 Contractual Services - Legal			0	0	N.A.	0	0	N.A.
13	734.1-6 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.1-6 Contractual Services - Other	190		363	173	91.00%	311	52	16.82%
15	741.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	0		96	96	N.A.	0	96	N.A.
17	750.1-6 Transportation Expense	0		502	502	N.A.	0	502	N.A.
18	756.1-6 Insurance - Vehicle			0	0	N.A.	0	0	N.A.
19	757.1-6 Insurance - General Liability	0		0	0	N.A.	0	0	N.A.
20	758.1-6 Insurance - Workman's Comp.			139	139	N.A.	0	139	N.A.
21	759.1-6 Insurance - Other			0	0	N.A.	0	0	N.A.
22	760.1-6 Advertising Expense			0	0	N.A.	0	0	N.A.
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0		0	0	N.A.	0	0	N.A.
24	767.1-6 Reg. Comm. Exp. - Other			0	0	N.A.	0	0	N.A.
25	770.1-6 Bad Debt Expense	0		0	0	N.A.	0	0	N.A.
26	775.1-6 Miscellaneous Expenses	0		1,150	1,150	N.A.	0	1,150	N.A.
26	TOTAL SEWER O&M EXPENSES	5,734		11,268	5,534	96.52%	9,375	1,893	20.19%
27	SUBTOTAL (see accts. 766 & 767)	5,734		11,268	5,534	96.52%	9,375	1,893	19.80%
28	Average ERC's	24		31	7	29.17%			
29	Average Consumer Price Index - U	107.6		136.2	28	26.58%			
30				Compounded Multiplier =		63.50%			

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) = ((30 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

Schedule: B-8 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recap Schedule: B-8 (S) P. 1 of 5

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Test Year Ended 04/30/85	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
		(a)					\$	%	
1	701.7 Salaries & Wages - Employees	0	197	197	N.A.	0	197	N.A.	
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.	
3	704.7 Employee Pensions & Benefits	0	38	38	N.A.	0	38	N.A.	
4	710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.	
5	711.7 Sludge Removal Expense		0	0	N.A.	0	0	N.A.	
6	715.7 Purchased Power	0	0	0	N.A.	0	0	N.A.	
7	716.7 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.	
8	718.7 Chemicals	0	0	0	N.A.	0	0	N.A.	
9	720.7 Materials and Supplies	0	2	2	N.A.	0	2	N.A.	
10	731.7 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.	
11	732.7 Contractual Services - Acct.		0	0	N.A.	0	0	N.A.	
12	733.7 Contractual Services - Legal		0	0	N.A.	0	0	N.A.	
13	734.7 Contractual Services - Mgmt Fees		0	0	N.A.	0	0	N.A.	
14	735.7 Contractual Services - Other		0	0	N.A.	0	0	N.A.	
15	741.7 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.	
16	742.7 Rental of Equipment	0	0	0	N.A.	0	0	N.A.	
17	750.7 Transportation Expense	0	0	0	N.A.	0	0	N.A.	
18	756.7 Insurance - Vehicle		0	0	N.A.	0	0	N.A.	
19	757.7 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.	
20	758.7 Insurance - Workman's Comp.		7	7	N.A.	0	7	N.A.	
21	759.7 Insurance - Other		0	0	N.A.	0	0	N.A.	
22	760.7 Advertising Expense		0	0	N.A.	0	0	N.A.	
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.	
24	767.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.	
25	770.7 Bad Debt Expense	17	51	34	200.18%	28	23	83.60%	
26	775.7 Miscellaneous Expenses	45	0	(44)	-99.18%	73	(73)	-99.50%	
26	TOTAL SEWER O&M EXPENSES	62	295	233	377.01%	101	194	191.75%	
27	SUBTOTAL (less accts. 766 & 767)	62	295	233	377.01%	101	194	85.72%	
28	Average ERC's	24	31	7	29.17%				
29	Average Consumer Price Index - U	107.6	136.2	29	26.58%				
30			Compounded Multiplier =	83.50%					

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) = ((30 + 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7XX.8)

Company: SSU / Putnam / Park Manor

Docket No.: 920109-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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

FPSC

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 04/30/85 (a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.8 Salaries & Wages - Employees	188	589	401	213.35%	307	262	81.85%
2	703.8 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits	58	112	54	93.32%	95	17	18.24%
4	710.8 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.8 Sludge Removal Expense		0	0	N.A.	0	0	N.A.
6	715.8 Purchased Power	0	10	10	N.A.	0	10	N.A.
7	716.8 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.8 Chemicals	0	0	0	N.A.	0	0	N.A.
9	720.8 Materials and Supplies	0	49	49	N.A.	0	49	N.A.
10	731.8 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.		47	47	N.A.	0	47	N.A.
12	733.8 Contractual Services - Legal		19	19	N.A.	0	19	N.A.
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other		23	23	N.A.	0	23	N.A.
15	741.8 Rental of Building/Real Prop.		9	9	N.A.	0	9	N.A.
16	742.8 Rental of Equipment	62	0	(62)	-99.44%	101	(101)	-99.86%
17	750.8 Transportation Expense	82	0	(82)	-99.70%	134	(134)	-99.82%
18	756.8 Insurance - Vehicle		28	28	N.A.	0	28	N.A.
19	757.8 Insurance - General Liability	39	33	(6)	-16.67%	64	(31)	-48.03%
20	758.8 Insurance - Workman's Comp.		20	20	N.A.	0	20	N.A.
21	768.8 Insurance - Other		19	19	N.A.	0	19	N.A.
22	780.8 Advertising Expense		2	2	N.A.	0	2	N.A.
23	786.8 Reg. Comm. Exp. - Rate Case Amort.	153	0	(153)	-100.00%	250	(250)	-100.00%
24	787.8 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	96	250	154	159.94%	157	93	58.89%
26	TOTAL SEWER O&M EXPENSES	678	1,211	533	78.53%	1,108	102	9.18%
27	SUBTOTAL (less accts. 766 & 767)	525	1,211	686	130.54%	858	352	29.85%
28	Average ERC's	24	31	7	29.17%			
29	Average Consumer Price Index - U	107.6	136.2	28	26.58%			
30			Compounded Multiplier =		83.50%			

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 SEWER OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

Company: SSU / Putnam / Park Manor
Docket No.: 920188-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-8 (S)
Page 5 of 5
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 1 of 5)

		(1)	(2)	(3)	(4)
		O&M GUIDELINE DEVIATION			
Line No.	Account No. and Name	Amount	%	Explanation	
1	701.1-8 Salaries & Wages - Employees	2,274	85.43%		
2	703.1-8 Salaries & Wages - Officers, Etc.	0	N.A.		
3	704.1-8 Employee Pensions & Benefits	645	891.02%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	736	189.13%		
6	715.1-8 Purchased Power	(800)	-27.54%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	(222)	-56.63%		
9	720.1-8 Materials and Supplies	(2,284)	-75.57%		
10	731.1-8 Contractual Services - Engr.	0	N.A.		
11	732.1-8 Contractual Services - Acol.	47	N.A.		
12	733.1-8 Contractual Services - Legal	18	N.A.		
13	734.1-8 Contractual Services - Mgmt. Fees	0	N.A.	(A detailed explanation of the deviations from the O&M benchmark is contained in Volume I)	
14	735.1-8 Contractual Services - Other	75	24.22%		
15	741.1-8 Rental of Building/Real Prop.	9	N.A.		
16	742.1-8 Rental of Equipment	(5)	-5.33%		
17	750.1-8 Transportation Expense	368	274.83%		
18	756.1-8 Insurance - Vehicle	28	N.A.		
19	757.1-8 Insurance - General Liability	(31)	-48.03%		
20	758.1-8 Insurance - Workman's Comp.	166	N.A.		
21	759.1-8 Insurance - Other	19	N.A.		
22	760.1-8 Advertising Expense	2	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(250)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.		
25	770.1-8 Bad Debt Expense	23	83.60%		
26	775.1-8 Miscellaneous Expenses	1,170	507.49%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		2,188	26.69%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ 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 (S)
 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 / Park Manor

FPSC

Docket No.: 920189-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)
Line No.	Firm or Vendor Name	Counsel, Consultant, or Witness	Hourly Rate Per Person	Total Estimate of Charges By Firm Type of Service Rendered
1	Cronin, Jackson, Nixon, & Wilson	Robert C. Nixon	\$25 - 120	\$134,241
2				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
3				
4				
5	Sheahan, Rowson, & Messina	John Sheahan	25 - 90	251,619
6				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
7				
8				
9	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,816
10				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
11				
12	Milan & Swain	Debbie Swain	27.5 - 95	278,919
13				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
14				
15				
16				
17	Hartman & Associates	Gerald Hartman	20 - 85	62,972
18		Chuck Bliss		Engineering section of MFR's, testimony, attend hearing.
19				
20	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415
21		Joe Cressee		Pleadings, meetings with staff, legal representation.
22				
23	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675
24				Legal representation.
25				
26	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193
27				Temporary help, Overnight mail, etc.
28	Southern States Utilities			22,600
29	(Rate case assembly)			412,733
30				Customer notification mailing costs
31				Material & supplies
32				3,306
33	FPSC			2,250
34				Filing fees with FPSC
35				
36				
37	Estimate Through			
38	☐ PAA			
39	☒ Commission Hearing			
40				
41	Amortization Period 4 Years			
42	Explanation if different from Section 367.0818, Florida Statutes			
43				
44	AMORTIZATION OF RATE CASE EXPENSE:			
45			Total	Allocation
46			FPSC Filed	To System
47	Prior Unamortized Rate Case Expense			
48	Current Rate Case Expense		\$1,772,200	\$491
49				
50	Total Projected Rate Case Expense		1,772,200	491
51				
52	Annual Amortization Over 4 Years		\$443,050	\$123
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	28
57	% of Total		100%	0.0277%
58				
59	(A detailed allocation schedule is contained in Volume I of the MFR's)			

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Putnam / Park Manor

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ 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 (S)
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 Sewer 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 / Park Manor

FPSC

Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim: ☐ Final ☒
 Historic ☒ 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 (S)
 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	Sewer	Sewer	Gas	Total	Description of Allocation Method	Sewer	Sewer	Gas	Total	Supporting Schedules
1	For rate making purposes, the following are the items which are allocated in this filing:											
2	(A complete analysis and basis of the allocation is contained in Volume I of the MFR's)											
3												
4												
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
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23												
24	B-SCHEDULES (INCOME STATEMENT):											
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26												
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NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Putnam / Park Manor

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

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

FPSC
Schedule: B-14 (S)
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-18 (S)
Supporting Schedules: A-6 (S)

Line No.	(1) Account No. and Name	(2) 1991 Adj. Avg. PIS	(3) DEPRECIATION RATE		(5) 1991 DEPRECIATION EXPENSE		
			(4) Life	(4) Rate (%)	(5) Per Books	(6) Adjustment	(7) Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	0	40	2.50%	0	0	0
4	389.1 Other Plant & Misc.	7	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	(5)	0	N.A.	0	0	0
7	354.2 Structures & Improvements	1,212	32	3.13%	38	0	38
8	360.2 Collection Sewers - F	11,350	30	3.33%	378	0	378
9	361.2 Collection Sewers - G	2,817	45	2.22%	63	0	63
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	120	38	2.63%	3	0	3
12	364.2 Flow Measuring Devices	2	5	20.00%	0	0	0
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	5	18	5.56%	0	0	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	294	32	3.13%	9	0	9
18	370.3 Receiving Wells	44	32	3.13%	1	0	1
19	371.3 Pumping Equipment	8,354	18	5.56%	464	0	464
20	389.3 Other Plant & Misc. Equipment	11	18	5.56%	1	0	1
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	1,090	0	N.A.	0	0	0
23	354.4 Structures & Improvements	8,518	32	3.13%	266	0	266
24	380.4 Treatment & Disposal	3,587	18	5.56%	199	0	199
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	104	30	3.33%	3	0	3
27	389.4 Other Plant & Misc. Equipment	18	18	5.56%	1	0	1
28	GENERAL PLANT						
29	353.5 Land & Land Rights	147	0	N.A.	0	0	0
30	354.5 Structures & Improvements	730	40	2.50%	18	0	18
31	390.5 Office Furniture & Equipment	375	15	6.67%	25	0	25
32	390.51 Computer Equipment	579	6	16.67%	96	0	96
33	391.5 Transportation Equipment	498	6	16.67%	83	0	83
34	392.5 Stores Equipment	4	18	5.56%	0	0	0
35	393.5 Tools, Shop, & Garage	189	16	6.25%	12	0	12
36	394.5 Laboratory Equipment	42	15	6.67%	3	0	3
37	395.5 Power Operated Equipment	246	12	8.33%	20	0	20
38	396.5 Communication Equipment	78	10	10.00%	8	0	8
39	397.5 Miscellaneous Equipment	26	15	6.67%	2	0	2
40	398.5 Other Tangible Plant	21	10	10.00%	2	0	2
41							
42	INTANGIBLE PLANT	7		5.57%	0	0	0
43	COLLECTION PLANT	15,601		3.11%	483	0	483
44	SYSTEM PUMPING PLANT	8,703		5.48%	475	0	475
45	TREATMENT AND DISPOSAL	13,317		3.53%	470	0	470
46	GENERAL PLANT	2,933		9.18%	270	0	270
47							
48	TOTAL DEPRECIATION EXPENSE	40,461		4.20%	1,698	0	1,698
49	AMORTIZATION OF CIAC				(29)	0	(29)
50	NON-USED AND USEFUL				(338)	0	(338)
51	NET DEPRECIATION EXPENSE - SEWER				1,331	0	1,331

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

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

FPSC
 Schedule: B-14 (S)
 Page 2 of 4
 Preparer: Chuck Lewis
 Supporting Schedules: A-12 (S), B-14 (S)
 Recap Schedules: B-14 (S)

		(1)	(2)	(3)	(4)	(5)	(6)
		1991 CIAC AMORTIZATION EXPENSE					
Line No.	SEWER CIAC Classifications	1991 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	1991 CIAC Amortization Expense			Adjusted CIAC Amort.
				Per Books	Adjustment		
1	Plant Capacity Fees	0	3.65%	0	0		0
2	Line/Main Extension Fees	724	3.96%	29	0		29
3	Contributed Lines	0	3.96%	0	0		0
4	Cont. Ppty. Other Than Lines	0	3.92%	0	0		0
5	Service Installation Fees	0	2.63%	0	0		0
6	TOTAL SEWER CIAC AMORT. EXPENSE	724		29	0		29

NOTES:

1. Column (2) is from A-12 (S). Column (3) is from B-14 (S) (page 3 of 4).
2. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (page 1 of 4).

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

PPSC
Schedule: B-14 (S)
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S), A-12 (S)
Recap Schedules: B-13 (S) P. 2 of 4

(1)		(2)	(3)	(4)
SEWER		1991 COMPOSITE CIAC AMORT. RATE		
Line No.	CIAC Classifications and Associated Plant Accounts	Average Adjusted Plant	Average Adjusted Dep. Exp.	Composite Amort. Rate (3) / (2)
1	PLANT CAPACITY FEES:			
2	364.2 Flow Measuring Devices	2	0	20.00%
3	365.2 Flow Measuring Installation	0	0	N.A.
4	364.4 Structures & Improvements	8,518	266	3.13%
5	380.4 Treatment & Disposal	3,587	199	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	104	3	3.33%
8	389.4 Other Plant & Misc. Equipment	18	1	5.56%
9	COMPOSITE RATE	12,229	470	3.85%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	364.2 Structures & Improvements	1,212	38	3.13%
12	360.2 Collection Sewers - F	11,350	378	3.33%
13	361.2 Collection Sewers - G	2,817	63	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	5	0	5.56%
16	354.3 Structures & Improvements	294	9	3.13%
17	370.3 Receiving Wells	44	1	3.13%
18	371.3 Pumping Equipment	8,354	464	5.56%
19	389.3 Other Plant & Misc. Equipment	11	1	5.56%
20	COMPOSITE RATE	24,087	954	3.96%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	120	3	2.63%
23	COMPOSITE RATE	120	3	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	12,229	470	3.85%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	24,087	954	3.96%
27	Service Installation Fees (Line 23)	120	3	2.63%
28	COMPOSITE RATE	36,436	1,428	3.92%

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-14 (S) (page 3 of 6)

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

Company: SSU / Putnam / Park Manor
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-14 (S)
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: B-2 (S), B-16 (S)

Line No.	(1) Account No. and Name	(2) 1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE			(5) 1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
		(3) Adjusted Depr. Exp.	(4) Remove Amortization of CIAC	(6) Depreciation on Invested Plant	(7) %	(8) Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	(0)	0	(0)	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc.	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	38	0	38	0.00%	0
8	360.2 Collection Sewers - F	378	0	378	0.00%	0
9	361.2 Collection Sewers - G	63	0	63	0.00%	0
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	3	0	3	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	9	0	9	0.00%	0
18	370.3 Receiving Wells	1	0	1	0.00%	0
19	371.3 Pumping Equipment	464	0	464	0.00%	0
20	389.3 Other Plant & Misc. Equipment	1	0	1	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	266	0	266	72.00%	192
24	380.4 Treatment & Disposal	199	0	199	72.00%	143
25	381.4 Plant Sewers	0	0	0	72.00%	0
26	382.4 Outfall Sewer Lines	3	0	3	72.00%	2
27	389.4 Other Plant & Misc. Equipment	1	0	1	72.00%	1
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	18	0	18	0.00%	0
31	390.5 Office Furniture & Equipment	25	0	25	0.00%	0
32	390.51 Computer Equipment	96	0	96	0.00%	0
33	391.5 Transportation Equipment	83	0	83	0.00%	0
34	392.5 Stores Equipment	0	0	0	0.00%	0
35	393.5 Tools, Shop, & Garage	12	0	12	0.00%	0
36	394.5 Laboratory Equipment	3	0	3	0.00%	0
37	395.5 Power Operated Equipment	20	0	20	0.00%	0
38	396.5 Communication Equipment	8	0	8	0.00%	0
39	397.5 Miscellaneous Equipment	2	0	2	0.00%	0
40	398.5 Other Tangible Plant	2	0	2	0.00%	0
41						
42	INTANGIBLE PLANT	0	0	0		0
43	COLLECTION PLANT	483	0	483		0
44	SYSTEM PUMPING PLANT	475	0	475		0
45	TREATMENT AND DISPOSAL	470	0	470		338
46	GENERAL PLANT	270	0	270		0
47						
48	TOTAL	1,698	0	1,698		338
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				19.93%	

SCHEDULE OF SEWER INCOME TAXES UNDER PRESENT INCOME - 1991

Present Income - Interim / Final

Company: SSU / Putnam / Park Manor
Docket No.: 920199-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☐ Projected ☐

FPSC
Schedule: 8-17 (S)
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)			(3) 1991 INCOME TAXES (FINAL)			(8) Supporting Schedules	(9) Recap Schedules
		Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	8,169	(179)	7,990	8,169	(179)	7,990	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	13,020	(245)	12,774	13,020	655	13,675	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	1,331	0	1,331	1,331	0	1,331	B-14 (S)	-
6	Amortization	(215)	0	(215)	(215)	0	(215)	B-16 (S)	-
7	Taxes Other Than Income	1,110	418	1,528	1,110	418	1,528	B-15 (S)	-
8	Pre Tax Operating Expenses	15,245	172	15,417	15,245	1,073	16,318	-	-
9	TOTAL PRE-TAX INCOME	(7,076)	(351)	(7,427)	(7,076)	(1,253)	(8,328)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(7,076)	(351)	(7,427)	(7,076)	(1,253)	(8,328)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	11,847	246	12,093	11,847	359	12,206	A-2 (S)	-
15	Weighted Cost of Debt	5.80%	5.80%	5.80%	5.80%	5.80%	5.80%	D-1 (S)	-
16	Total Interest Expense	687	14	701	687	21	708	-	-
17	Total Taxable Income	(7,763)	(366)	(8,128)	(7,763)	(1,273)	(9,036)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(2,921)	(136)	(3,059)	(2,921)	(479)	(3,400)	-	-
20	Less:								
21	Parent Debt Adjustment	89	0	89	89	0	89	C-9 (S)	-
22	Investment Tax Credit	18	0	18	18	0	18	C-8 (S)	-
23	TOTAL INCOME TAXES	(3,028)	(136)	(3,165)	(3,028)	(479)	(3,507)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Park Manor

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
Historic ☒ Projected ☐

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Chuck Lewis
Supporting Schedules: B-14 (S)
Recap Schedules: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1991 ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE								
Line No.	SEWER Description	1991 Avg. Adj. Aqu. Adj. Balance	Last Authorized Amort. Rate Order No. 16340	1991 Acquisition Adjustment Amort. Exp.			Supporting Schedules	Recap Schedules
				Per Books	Adjustment	Adjusted Aqu. Adj. Amortization		
1	Total Amortization Expense	(13,453)	2.00%	(269)	0	(269)		A-20 (S)
2	Less: Non-Used & Useful Amort. Exp.			(54)	0	(54)	See Below	
3	NET AMORTIZATION EXPENSE			(215)	0	(215)		B-1 (S)

Note:

1. Column (2) is from A-20 (S).

NON-USED AND USEFUL ACQUISITION 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	(269)	0	(269)	Above	
2	Composite Non-Used & Useful Net Dep. (%)	19.93%	0.00%	19.93%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	(54)	0	(54)		Above