



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

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

**ORIGINAL
FILE COPY**

**VOLUME III
BOOK 3 OF 6**

WASTEWATER MINIMUM FILING REQUIREMENTS

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JON S. WILLIAMS
District Court of Appeal
First District

**SCHEDULES A & B - RATE BASE AND OPERATING INCOME
for
Point O' Woods through Zephyr Shores**

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE

04738 MAY 11 1992

FPSC-RECORDS/REPORTING

Case Nos. 1D98-0713 and 1D98-0727

Florida Water Services Corporation vs. Florida Public Service Commission ("PSC");
Sugarmill Woods Civic Association, Inc. vs. Southern States Utilities, Inc. and the
PSC

vs. Joseph J. DeRouin, et al.

PSC Docket No. 920199-WS

DOCKET NO. 920199-WS
VOLUME III
BOOK 3 OF 6

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

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Sewer Rate Base

Historical Test Year Ended 12/31/91.

Point O'Woods - 987

Citrus County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Point O' Woods
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 (1/6 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	337,284	(3,643)	333,621	A-6 (S)
2	Utility Land & Land Rights	2,670	0	2,670	A-6 (S)
3	Non-Used & Useful	(73,019)	0	(73,019)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(60,475)	246	(60,229)	A-10 (S)
6	CIAC	(67,703)	0	(67,703)	A-12 (S)
7	Accumulated Amortization of CIAC	4,634	0	4,634	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	162,944	0	162,944	C-7 (S)
12	Working Capital Allowance	2,860	244	3,124	A-17 (S)
13	TOTAL SEWER RATE BASE	309,196	(3,153)	306,043	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Point O' Woods
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	337,264	(3,643)	333,621	A-6 (S)
2	Utility Land & Land Rights	2,670	0	2,670	A-6 (S)
3	Non-Used & Useful	(73,019)	0	(73,019)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(60,475)	246	(60,229)	A-10 (S)
6	CIAC	(67,703)	0	(67,703)	A-12 (S)
7	Accumulated Amortization of CIAC	4,634	0	4,634	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	162,944	0	162,944	C-7 (S)
12	Working Capital Allowance	2,880	(86)	2,794	A-17 (S)
13	TOTAL SEWER RATE BASE	309,196	(3,482)	305,713	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Citrus / Point O' Woods

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.	(7,286)	0	(3,643)	A-6 (S)	
3						
4	2.					
5						
6						
7		(7,286)	0	(3,643)		
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.	390	390	390	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 (Orcorn) was shortened.	0	(288)	(144)		
33						
34						
35						
36						
37		390	102	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: SSU / Citrus / Point O' Woods

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).	(86)	(86)	(86)	A-17 (S)
38					
39	2.				
40					
41		(86)	(86)	(86)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	244	244	244	A-17 (S)
45					
46	2.				
47					
48		244	244	244	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(6,982)	17	(3,462)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(6,652)	347	(3,153)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balance Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

FPSC

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.

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 22150 ENDED 07/20/88	284,848
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 / Citrus / Point O' Woods

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	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	7/20/88 BALANCE	284,848
12	1988 Additions	7,462
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	7,462
16	12/31/88 BALANCE	292,310
17	1989 Additions	5,690
18	1989 Retirements	316
19	1989 Adjustments	1,113
20	1989 Net Additions	6,487
21	12/31/89 BALANCE	298,797
22	1990 Additions (A/C 101)	1,369
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	1,369
27	12/31/90 BALANCE	300,166
28	1990 General Plant Reallocation Adjustments *	8,187
29	12/31/90 ADJUSTED BALANCE	308,353
30	1991 Additions (A/C 101)	63,163
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	63,163
35	12/31/91 BALANCE	371,516

* 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 / Citrus / Point O' Woods

Docket No.: 820199-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	7,286	(7,286)	0	(0)	(7,286)	0	(0)	9,643	(3,643)	(0)
3	352.1 Franchises	(3)	227	0	224	0	0	224	111	0	111
4	389.1 Other Plant & Misc.	83	0	0	83	0	0	83	83	0	83
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	1,836	0	0	1,836	0	0	1,836	1,836	0	1,836
7	354.2 Structures & Improvements	(49)	0	0	(49)	0	0	(49)	(49)	0	(49)
8	360.2 Collection Sewers - F	127,185	0	0	127,185	0	0	127,185	127,185	0	127,185
9	361.2 Collection Sewers - G	61	29,748	0	29,807	0	0	29,807	14,934	0	14,934
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	23,325	13,010	0	36,335	0	0	36,335	29,830	0	29,830
12	384.2 Flow Measuring Devices	1	0	0	1	0	0	1	1	0	1
13	385.2 Flow Measuring Installation	1	0	0	1	0	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipm	12	0	0	12	0	0	12	12	0	12
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	88	25,600	0	25,688	0	0	25,688	12,888	0	12,888
18	370.3 Receiving Wells	26	0	0	26	0	0	26	26	0	26
19	371.3 Pumping Equipment	493	0	0	493	0	0	493	493	0	493
20	389.3 Other Plant & Misc. Equipm	25	0	0	25	0	0	25	25	0	25
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	119	232	0	351	0	0	351	235	0	235
23	354.4 Structures & Improvements	3,147	0	0	3,147	0	0	3,147	3,147	0	3,147
24	380.4 Treatment & Disposal	132,979	719	0	133,698	0	0	133,698	133,338	0	133,338
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	232	0	0	232	0	0	232	232	0	232
27	389.4 Other Plant & Misc. Equipm	20	0	0	20	0	0	20	20	0	20
28	GENERAL PLANT										
29	353.5 Land & Land Rights	609	(20)	0	589	0	0	589	599	0	599
30	354.5 Structures & Improvements	2,937	73	0	3,010	0	0	3,010	2,973	0	2,973
31	390.5 Office Furniture & Equipme	1,513	25	0	1,538	0	0	1,538	1,526	0	1,526
32	390.51 Computer Equipment	1,995	724	0	2,719	0	0	2,719	2,357	0	2,357
33	391.5 Transportation Equipment	1,951	151	0	2,101	0	0	2,101	2,026	0	2,026
34	392.5 Stores Equipment	15	4	0	19	0	0	19	17	0	17
35	393.5 Tools, Shop, & Garage	775	(14)	0	761	0	0	761	768	0	768
36	394.5 Laboratory Equipment	164	12	0	176	0	0	176	170	0	170
37	395.5 Power Operated Equipment	1,046	(90)	0	956	0	0	956	1,001	0	1,001
38	396.5 Communication Equipment	304	24	0	328	0	0	328	316	0	316
39	397.5 Miscellaneous Equipment	95	24	0	119	0	0	119	107	0	107
40	398.5 Other Tangible Plant	82	4	0	86	0	0	86	84	0	84
41											
42	INTANGIBLE PLANT	7,366	(7,059)	0	307	(7,286)	0	307	3,836	(3,643)	193
43	COLLECTION PLANT	152,372	42,756	0	195,128	0	0	195,128	173,750	0	173,750
44	SYSTEM PUMPING PLANT	632	25,600	0	26,232	0	0	26,232	13,432	0	13,432
45	TREATMENT AND DISPOSAL	136,497	951	0	137,448	0	0	137,448	136,973	0	136,973
46	GENERAL PLANT	11,485	915	0	12,400	0	0	12,400	11,943	0	11,943
47											
48	TOTAL PLANT IN SERVICE	308,353	63,163	0	371,516	(7,286)	0	371,516	339,935	(3,643)	336,292
49	LAND & LAND RIGHTS	2,584	212	0	2,776	0	0	2,776	2,870	0	2,870
50	TOTAL PIS LESS LAND	305,789	62,951	0	368,740	(7,286)	0	368,740	337,264	(3,643)	333,621

*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 / Citrus / Point O' Woods

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.	(1) Account No. and Name	(2) AVERAGE 1991 INVESTED PLANT IN SERVICE				(6) 1991 NON-USED & USEFUL	
		(3) Adjusted Utility Balance	(4) Remove Contril. CIAC Property	(5) Remove Advances For Construction	(6) Invested Plant in Service	(7) Percentage	(8) Average Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	0	(0)	0%	0
3	352.1 Franchises	111	0	0	111	0%	0
4	389.1 Other Plant & Misc.	83	0	0	83	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	1,836	0	0	1,836	0%	0
7	354.2 Structures & Improvements	(49)	(5)	0	(44)	0%	0
8	360.2 Collection Sewers - F	127,185	13,599	0	113,586	0%	0
9	361.2 Collection Sewers - G	14,934	1,597	0	13,338	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	29,830	0	0	29,830	0%	0
12	364.2 Flow Measuring Devices	1	0	0	1	0%	0
13	365.2 Flow Measuring Installation	1	0	0	1	0%	0
14	389.2 Other Plant & Misc. Equipmen	12	1	0	11	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	12,888	1,378	0	11,510	0%	0
18	370.3 Receiving Wells	26	3	0	23	0%	0
19	371.3 Pumping Equipment	493	53	0	441	0%	0
20	389.3 Other Plant & Misc. Equipmen	25	3	0	22	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	235	0	0	235	0%	0
23	354.4 Structures & Improvements	3,147	0	0	3,147	66%	2,077
24	380.4 Treatment & Disposal	133,338	0	0	133,338	66%	88,003
25	381.4 Plant Sewers	0	0	0	0	66%	0
26	382.4 Outfall Sewer Lines	232	0	0	232	66%	153
27	389.4 Other Plant & Misc. Equipmen	20	0	0	20	66%	13
28	GENERAL PLANT						
29	353.5 Land & Land Rights	599	0	0	599	0%	0
30	354.5 Structures & Improvements	2,973	0	0	2,973	0%	0
31	390.5 Office Furniture & Equipment	1,526	0	0	1,526	0%	0
32	390.51 Computer Equipment	2,357	0	0	2,357	0%	0
33	391.5 Transportation Equipment	2,026	0	0	2,026	0%	0
34	392.5 Stores Equipment	17	0	0	17	0%	0
35	393.5 Tools, Shop, & Garage	768	0	0	768	0%	0
36	394.5 Laboratory Equipment	170	0	0	170	0%	0
37	395.5 Power Operated Equipment	1,001	0	0	1,001	0%	0
38	396.5 Communication Equipment	316	0	0	316	0%	0
39	397.5 Miscellaneous Equipment	107	0	0	107	0%	0
40	398.5 Other Tangible Plant	84	0	0	84	0%	0
41							
42	INTANGIBLE PLANT	193	0	0	193		0
43	COLLECTION PLANT	173,750	15,191	0	158,559		0
44	SYSTEM PUMPING PLANT	13,432	1,436	0	11,996		0
45	TREATMENT AND DISPOSAL	136,973	0	0	136,973		90,247
46	GENERAL PLANT	11,943	0	0	11,943		0
47							
48	TOTAL PLANT IN SERVICE	336,292	16,628	0	319,664		90,247
49	LAND & LAND RIGHTS	2,670	0	0	2,670		0
50	TOTAL PIS LESS LAND	333,621	16,628	0	316,994		90,247
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						28.23%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Point O' Woods
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	90,247	0	90,247	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(17,228)	0	(17,228)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	73,019	0	73,019	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

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 22150 ENDED 07/20/88	38,241
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 / Citrus / Point O' Woods

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-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	7/20/88 BALANCE	36,241
12	1988 Additions	105
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	105
16	12/31/88 BALANCE	36,346
17	1989 Additions	7,507
18	1989 Retirements	316
19	1989 Adjustments	(1,173)
20	1989 Net Additions	5,718
21	12/31/89 BALANCE	42,064
22	1990 Additions	8,031
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	8,031
26	12/31/90 BALANCE	50,095
27	1990 General Plant Reallocation Adjustments *	3,177
28	12/31/90 ADJUSTED BALANCE	53,272
29	1991 Additions	14,408
30	1991 Retirements	0
31	1991 Adjustments	(102)
32	1991 Net Additions	14,305
33	12/31/91 BALANCE	67,577

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Point O' Woods

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	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
1	INTANGIBLE PLANT										
2	351.1 Organization	390	(0)	390	(390)	(390)	0	390	(390)	0	
3	352.1 Franchises	(0)	3	3	0	0	3	1	0	1	
4	389.1 Other Plant & Misc.	3	5	8	0	0	8	5	0	5	
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	22,619	4,240	26,858	0	0	26,858	24,738	0	24,738	
9	361.2 Collection Sewers - G	2	332	334	0	0	334	168	0	168	
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	
11	363.2 Services to Customers	4,141	785	4,926	0	0	4,926	4,534	0	4,534	
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	
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	2	403	405	0	0	405	204	0	204	
18	370.3 Receiving Wells	2	1	2	0	0	2	2	0	2	
19	371.3 Pumping Equipment	8	27	36	0	0	36	22	0	22	
20	389.3 Other Plant & Misc. Equipme	4	1	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	127	98	225	0	0	225	176	0	176	
24	380.4 Treatment & Disposal	22,202	7,408	29,610	0	0	29,610	25,906	0	25,906	
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	
26	382.4 Outfall Sewer Lines	15	8	23	0	0	23	19	0	19	
27	389.4 Other Plant & Misc. Equipme	2	1	3	0	0	3	2	0	2	
28	GENERAL PLANT										
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	
30	354.5 Structures & Improvements	388	74	463	0	0	463	425	0	425	
31	390.5 Office Furniture & Equipment	488	102	590	0	0	590	539	0	539	
32	390.51 Computer Equipment	250	393	643	0	288	931	447	144	591	
33	391.5 Transportation Equipment	1,234	338	1,572	0	0	1,572	1,403	0	1,403	
34	392.5 Stores Equipment	5	1	5	0	0	5	5	0	5	
35	393.5 Tools, Shop, & Garage	350	48	398	0	0	398	374	0	374	
36	394.5 Laboratory Equipment	73	11	85	0	0	85	79	0	79	
37	395.5 Power Operated Equipment	800	83	883	0	0	883	841	0	841	
38	396.5 Communication Equipment	117	32	149	0	0	149	133	0	133	
39	397.5 Miscellaneous Equipment	17	7	24	0	0	24	20	0	20	
40	398.5 Other Tangible Plant	33	8	42	0	0	42	37	0	37	
41		0									
42	INTANGIBLE PLANT	393	7	401	(390)	(390)	11	397	(390)	7	
43	COLLECTION PLANT	26,761	5,356	32,117	0	0	32,117	29,439	0	29,439	
44	SYSTEM PUMPING PLANT	16	432	448	0	0	448	232	0	232	
45	TREATMENT AND DISPOSAL	22,345	7,515	29,860	0	0	29,860	26,103	0	26,103	
46	GENERAL PLANT	3,756	1,097	4,853	0	288	5,141	4,305	144	4,448	
47											
48	TOTAL SEWER ACCUM. DEP.	53,272	14,408	67,679	(390)	(102)	67,577	60,475	(246)	60,229	

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-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) AVERAGE 1991 INVESTED ACCUM. DEPRE.	(2) Adjusted Utility Balance	(3) Remove CIAC Accum. Amort. Cont. Prop.	(4) Adjusted Accum. Depr.	(5) 1991 NON-USED & USEFUL	(6) Percentage	(7) Average Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0%	0	0
3	352.1 Franchises	1	0	1	1	0%	0	0
4	389.1 Other Plant & Misc.	5	0	5	5	0%	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	0	0%	0	0
7	354.2 Structures & Improvements	(2)	(2)	(2)	(2)	0%	0	0
8	360.2 Collection Sewers - F	24,738	218	24,520	24,520	0%	0	0
9	361.2 Collection Sewers - G	168	28	143	143	0%	0	0
10	362.2 Special Collecting	0	0	0	0	0%	0	0
11	383.2 Services to Customers	4,534	0	4,534	4,534	0%	0	0
12	384.2 Flow Measuring Devices	0	0	0	0	0%	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0	0
14	389.2 Other Plant & Misc. Equipment	1	0	1	1	0%	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	0
17	354.3 Structures & Improvements	204	22	181	181	0%	0	0
18	370.3 Receiving Wells	2	0	2	2	0%	0	0
19	371.3 Pumping Equipment	22	1	21	21	0%	0	0
20	389.3 Other Plant & Misc. Equipment	4	0	4	4	0%	0	0
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0%	0	0
23	354.4 Structures & Improvements	176	0	176	176	66%	116	116
24	380.4 Treatment & Disposal	25,906	0	25,906	25,906	66%	17,098	17,098
25	381.4 Plant Sewers	0	0	0	0	66%	0	0
26	382.4 Outfall Sewer Lines	19	0	19	19	66%	12	12
27	389.4 Other Plant & Misc. Equipment	2	0	2	2	66%	1	1
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0%	0	0
30	354.5 Structures & Improvements	425	0	425	425	0%	0	0
31	390.5 Office Furniture & Equipment	539	0	539	539	0%	0	0
32	390.51 Computer Equipment	591	0	591	591	0%	0	0
33	391.5 Transportation Equipment	1,403	0	1,403	1,403	0%	0	0
34	392.5 Stores Equipment	5	0	5	5	0%	0	0
35	393.5 Tools, Shop, & Garage	374	0	374	374	0%	0	0
36	394.5 Laboratory Equipment	79	0	79	79	0%	0	0
37	395.5 Power Operated Equipment	841	0	841	841	0%	0	0
38	396.5 Communication Equipment	133	0	133	133	0%	0	0
39	397.5 Miscellaneous Equipment	20	0	20	20	0%	0	0
40	398.5 Other Tangible Plant	37	0	37	37	0%	0	0
41								
42	INTANGIBLE PLANT	7	0	7	7			0
43	COLLECTION PLANT	29,439	244	29,195	29,195			0
44	SYSTEM PUMPING PLANT	232	23	209	209			0
45	TREATMENT AND DISPOSAL	26,103	0	26,103	26,103			17,228
46	GENERAL PLANT	4,448	0	4,448	4,448			0
47								
48	TOTAL SEWER ACCUM. DEP.	60,229	267	59,962	59,962			17,228
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =						28.73%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

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 22166 ENDED 07/20/66	11,475
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 / Citrus / Point O' Woods

FPSC

Docket No.: S20199-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 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	7/20/88 BALANCE		11,475
12	1988 Additions		1,050
13	1988 Retirements		0
14	1988 Adjustments		0
15	1988 Net Additions		1,050
16	12/31/88 BALANCE		12,525
17	1989 Additions		12,250
18	1989 Retirements		0
19	1989 Adjustments		0
20	1989 Net Additions		12,250
21	12/31/89 BALANCE		24,775
22	1990 Additions		5,950
23	1990 Retirements		0
24	1990 Adjustments		0
25	1990 Net Additions		5,950
26	12/31/90 BALANCE		30,725
27	1991 Additions		73,955
28	1991 Retirements		0
29	1991 Adjustments		0
30	1991 Net Additions		73,955
31	12/31/91 BALANCE		104,680

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

Company: SSU / Citrus / Point O' Woods
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	25,600	25,600	0	0	25,600	12,800	0	12,800
2	Line/Main Extension Fees	30,725	5,600	36,325	0	0	36,325	33,525	0	33,525
3	Contributed Lines	0	33,255	33,255	0	0	33,255	16,628	0	16,628
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	9,500	9,500	0	0	9,500	4,750	0	4,750
6	TOTAL SEWER CIAC	30,725	73,955	104,680	0	0	104,680	67,703	0	67,703

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Citrus / Point O' Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/81
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 22150 ENDED 07/20/88	2,097
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	12/31/84 BALANCE	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	12/31/85 BALANCE	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Point O' Woods

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	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	7/26/88 BALANCE	2,097
12	1988 Additions	156
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	156
16	12/31/88 BALANCE	2,253
17	1989 Additions	466
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	466
21	12/31/89 BALANCE	2,719
22	1990 Additions	694
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	694
26	12/31/90 BALANCE	3,413
27	1991 Additions	2,442
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	2,442
31	12/31/91 BALANCE	5,855

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Point O' Woods

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	703	703	0	0	703	352	0	352	
2	Line/Main Extension Fees	3,413	1,078	4,491	0	0	4,491	3,952	0	3,952	
3	Contributed Lines	0	535	535	0	0	535	267	0	267	
4	Cont. Ppty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	125	125	0	0	125	63	0	63	
6	TOTAL SEWER ACCUM. AMORT. CIAC	3,413	2,442	5,855	0	0	5,855	4,634	0	4,634	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Point O' Woods

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 / Citrus / Point O' Woods

FPSC

Docket No.: 920198-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)
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 / Citrus / Point O' Woods

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 / Citrus / Point O' Woods
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	23,040	(686)	22,354	23,040	1,953	24,993	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	2,880	(86)	2,794	2,880	244	3,124	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 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-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	13,647,462
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)	36,896
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,662,417	2,663,680
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	206,916	891,635
18	Inventories	484,323	719,897
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: 920189-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	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	184,187
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	6,180,034
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	1,812,699	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 / Citrus / Point O' Woods

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)		
AQISITION 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 - %	28.23%	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 - %	28.73%	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

Point O'Woods - 987

Citrus County (SSU)

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

Company: SSU / Citrus / Point O' Woods
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	20,804	(5)	20,799	85,723	86,522	315.99%	B-4, B-3 (S)	
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	20,804	(5)	20,799	85,723	86,522		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	23,040	1,953	24,993	0	24,993		B-6 (S)	
6	Depreciation, net of CIAC Amort.	7,006	0	7,006	0	7,006		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	6,098	920	7,018	2,958	9,976		B-15, B-3 (S)	
9	Provision For Income Taxes	(13,466)	(1,014)	(14,481)	23,819	9,138		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	22,678	1,859	24,537	26,576	51,113			
11	NET OPERATING INCOME:	(1,874)	(1,864)	(3,738)	39,147	35,409			
12	RATE BASE	309,196		306,043		306,043		A-2 (S)	
13	RATE OF RETURN	-0.61%		-1.22%		11.57%		D-1 (S)	

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

Company: SSU / Citrus / Point O' Woods
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	20,804	(5)	20,799	85,371	86,170	314.30%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	20,804	(5)	20,799	85,371	86,170		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	23,040	(686)	22,354	0	22,354		B-6 (S)
6	Depreciation, net of CIAC Amort.	7,006	0	7,006	0	7,006		B-14 (S)
7	Amortization	0	0	0	0	0		B-16 (S)
8	Taxes Other Than Income	6,098	920	7,018	2,942	9,960		B-15, B-3 (S)
9	Provision For Income Taxes	(13,466)	(14)	(13,480)	23,492	10,012		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	22,678	220	22,898	26,434	49,332		
11	NET OPERATING INCOME:	(1,874)	(225)	(2,099)	38,937	36,838		
12	RATE BASE	309,196		306,713		305,713		A-2 (S)
13	RATE OF RETURN	-0.61%		-0.69%		12.05%		D-1 (S)

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

Company: SSU / Citrus / Point O' Woods
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

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	INTERIM 1991	FINAL 1991	Supporting Schedules	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	305,713	306,043	A-2 (S)	-
5	Required Income (L3 x L4)	36,838	35,409	-	-
6	Adjusted Income under Present Rates	(2,099)	(3,738)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	38,937	39,147	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	62,429	62,766	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	66,371	65,723	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	62,429	62,766	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	23,492	23,619	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	2,942	2,958	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	38,937	39,147		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)		(3)		(4)	
		Ratio		Cost Rate		Weighted Cost	
20	Long-Term Debt	52.00%		11.16%		5.80%	
21	Customer Deposits	1.05%		7.87%		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 / Citrus / Point O' Woods

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	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	(5)	(5)	B-4 (S)
3				
4	2.			
5				
6				
7		(5)	(5)	
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.	(686)	(686)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		500	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		106	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		190	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.		826	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		1,032	B-6 (S)
22				
23		(686)	1,953	
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.	(0)	(0)	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	920	920	B-15 (S)
43	and reclassify consistent with NARUC.			
44		920	920	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(14)	(1,014)	B-17 (S)
48				
49	2.			
50				
51		(14)	(1,014)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(225)	(1,864)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Citrus / Point O' Woods
Docket No.: 820199-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	17,760	0	
3	521.2 Flat Rate - Commercial	183	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	2,564	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	20,508	291	20,799
	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	296	0	
17	SUBTOTAL OTHER SEWER SALES	296	(296)	0
18	TOTAL SEWER SALES	20,804	(5)	20,799
	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)	20,804	(5)	20,799
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	20,804	(5)	20,799

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 / Citrus / Point O' Woods

Docket No.: 920189-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-8 (S)
Page 1 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-6 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0034

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	10,662	676	11,339	7,463	373	7,836	802	125	927	2,398	178	2,576
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	3,072	92	3,164	1,974	(501)	1,472	230	(64)	165	868	658	1,526
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	681	25	705	681	25	705	0	0	0	0	0	0
6	715 Purchased Power	3,735	4	3,739	3,693	0	3,693	0	3	3	41	1	42
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	295	11	306	295	11	306	0	0	0	0	0	0
9	720 Materials and Supplies	827	47	874	621	23	644	8	13	21	198	11	210
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	193	8	201	0	0	0	0	0	0	193	8	201
12	733 Contractual Services - Legal	78	5	83	0	0	0	0	0	0	78	5	83
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	948	37	985	854	31	885	0	0	0	94	6	100
15	741 Rental of Building/Real Prop.	37	19	56	0	0	0	0	0	0	37	19	56
16	742 Rental of Equipment	1	0	2	0	0	0	0	0	0	1	0	2
17	750 Transportation Expense	948	40	988	946	34	980	1	5	6	1	1	2
18	756 Insurance - Vehicle	114	19	133	0	0	0	0	0	0	114	19	133
19	757 Insurance - General Liability	132	15	147	0	0	0	0	0	0	132	15	147
20	758 Insurance - Workman's Comp.	3	370	372	0	260	260	0	29	29	3	81	84
21	759 Insurance - Other	77	3	81	0	0	0	0	0	0	77	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	500	500	0	0	0	0	0	0	0	500	500
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	208	14	221	0	0	0	208	14	221	0	0	0
26	775 Miscellaneous Expenses	1,020	68	1,088	0	0	0	1	5	6	1,018	63	1,082
27	TOTAL SEWER O&M EXPENSES	23,040	1,953	24,993	16,527	255	16,782	1,250	128	1,379	5,263	1,569	6,832
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	10,662	676	11,339	7,463	373	7,836	802	125	927	2,398	178	2,576
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	3,072	92	3,164	1,974	(501)	1,472	230	(64)	165	868	658	1,526
32	TOTAL SEWER LABOR COSTS	13,734	769	14,503	9,436	(128)	9,308	1,032	61	1,092	3,266	836	4,102

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

Company: SSU / Citrus / Point O' Woods

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

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

FPSC
Schedule: B-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	10,662	0	10,662	7,463	0	7,463	802	0	802	2,398	0	2,398
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	3,072	(1,042)	2,030	1,974	(553)	1,421	230	(77)	153	868	(412)	457
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	681	0	681	681	0	681	0	0	0	0	0	0
6	715 Purchased Power	3,735	0	3,735	3,693	0	3,693	0	0	0	41	0	41
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	295	0	295	295	0	295	0	0	0	0	0	0
9	720 Materials and Supplies	827	0	827	621	0	621	8	0	8	198	0	198
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	193	0	193	0	0	0	0	0	0	193	0	193
12	733 Contractual Services - Legal	78	0	78	0	0	0	0	0	0	78	0	78
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	948	0	948	854	0	854	0	0	0	94	0	94
15	741 Rental of Building/Real Prop.	37	0	37	0	0	0	0	0	0	37	0	37
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
17	750 Transportation Expense	948	0	948	946	0	946	1	0	1	1	0	1
18	756 Insurance - Vehicle	114	0	114	0	0	0	0	0	0	114	0	114
19	757 Insurance - General Liability	132	0	132	0	0	0	0	0	0	132	0	132
20	758 Insurance - Workman's Comp.	3	356	358	0	251	251	0	27	27	3	78	81
21	759 Insurance - Other	77	0	77	0	0	0	0	0	0	77	0	77
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
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	208	0	208	0	0	0	208	0	208	0	0	0
26	775 Miscellaneous Expenses	1,020	0	1,020	0	0	0	1	0	1	1,018	0	1,018
27	TOTAL SEWER O&M EXPENSES	23,040	(686)	22,354	16,527	(302)	16,225	1,250	(50)	1,200	5,263	(334)	4,928
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	10,662	0	10,662	7,463	0	7,463	802	0	802	2,398	0	2,398
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	3,072	(1,042)	2,030	1,974	(553)	1,421	230	(77)	153	868	(412)	457
32	TOTAL SEWER LABOR COSTS	13,734	(1,042)	12,692	9,436	(553)	8,883	1,032	(77)	955	3,266	(412)	2,854

0035

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	915	1,125	1,034	990	861	860	1,130	908	780	701	696	964	10,662	0	10,662	676	11,339
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	239	338	332	198	240	249	316	284	228	203	206	239	3,072	(1,042)	2,030	92	3,164
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	100	0	24	557	0	0	0	0	0	0	681	0	681	25	705
6	715.1-8 Purchased Power	299	290	297	281	300	320	299	307	312	380	304	345	3,735	0	3,735	4	3,739
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	73	0	0	86	0	0	0	86	50	295	0	295	11	306
9	720.1-8 Materials and Supplies	(175)	164	124	147	30	43	129	59	19	171	167	(50)	827	0	827	47	874
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.	14	16	16	16	16	16	17	15	16	17	15	18	193	0	193	8	201
12	733.1-8 Contractual Services - Legal	6	7	6	6	7	6	7	6	7	7	6	8	78	0	78	5	83
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	22	84	8	213	207	23	68	67	8	68	93	87	948	0	948	37	985
15	741.1-8 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	4	37	0	37	19	56
16	742.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	2
17	750.1-8 Transportation Expense	144	59	111	66	69	41	232	42	51	45	49	41	948	0	948	40	988
18	756.1-8 Insurance - Vehicle	0	10	9	9	10	9	10	9	10	10	9	11	114	0	114	19	133
19	757.1-8 Insurance - General Liability	10	11	11	11	11	11	12	10	11	12	10	13	132	0	132	15	147
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	3	356	358	370	372
21	759.1-8 Insurance - Other	6	7	6	6	7	6	7	6	7	7	6	8	77	0	77	3	81
22	760.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	9
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	500	500
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	11	17	21	17	18	14	18	18	14	17	20	24	208	0	208	14	221
26	775.1-8 Miscellaneous Expenses	73	87	82	83	86	84	89	80	86	89	77	103	1,020	0	1,020	68	1,088
27	TOTAL SEWER O&M EXPENSES	1,575	2,217	2,161	1,820	1,689	2,244	2,420	1,916	1,553	1,731	1,747	1,868	23,040	(686)	22,354	1,953	24,993
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

0037

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Citrus / Point O' Woods
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 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	44	65	80	65	69	55	63	69	56	67	76	94	802	0	802	125	927	
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	230	(77)	153	(64)	165	
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	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	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	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	14	17	20	24	208	0	208	14	221	
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	5	6	
27	SEWER CUST ACCTS EXPENSES	68	102	125	101	108	86	98	107	87	104	118	148	1,250	(50)	1,200	129	1,379	
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor	
29																			
30	701.7 Salaries & Wages - Employees															802	125	927	
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.7 Employee Pensions & Benefits															230	(64)	165	
33	TOTAL SEWER CUST ACCTS LABOR COSTS															1,032	61	1,092	

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

0039

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Point O' Woods

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

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

FPSC
Schedule: B-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	10,662	0	10,662	10,662	0	0	58	93	(19)	10,799	540	0	678	11,339
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	3,072	(1,042)	2,030	3,072	(1,042)	0	15	12	0	2,058	75	1,032	92	3,164
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	681	0	681	681	0	0	0	0	0	681	25	0	25	705
6	715.1-8 Purchased Power	3,735	0	3,735	3,735	0	0	1	3	0	3,739	0	0	4	3,739
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	295	0	295	295	0	0	0	0	0	295	11	0	11	306
9	720.1-8 Materials and Supplies	827	0	827	827	0	0	3	14	0	844	31	0	47	874
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.	193	0	193	193	0	0	1	0	0	194	7	0	8	201
12	733.1-8 Contractual Services - Legal	78	0	78	78	0	0	2	0	0	80	3	0	5	83
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	948	0	948	948	0	0	3	0	0	951	35	0	37	985
15	741.1-8 Rental of Building/Real Prop.	37	0	37	37	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	948	0	948	948	0	0	1	5	0	954	35	0	40	989
18	756.1-8 Insurance - Vehicle	114	0	114	114	0	0	3	12	0	128	5	0	19	133
19	757.1-8 Insurance - General Liability	132	0	132	132	0	0	3	7	0	142	5	0	15	147
20	758.1-8 Insurance - Workman's Comp	3	356	358	3	356	0	0	1	0	359	13	0	370	372
21	759.1-8 Insurance - Other	77	0	77	77	0	0	0	0	0	78	3	0	3	81
22	760.1-8 Advertising Expense	8	0	8	8	0	0	0	0	0	8	0	0	1	9
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	500	0	0	0	500	0	0	500	500
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	208	0	208	208	0	0	0	14	0	221	0	0	14	221
26	775.1-8 Miscellaneous Expenses	1,020	0	1,020	1,020	0	0	17	14	0	1,050	38	0	68	1,088
27	TOTAL SEWER O&M EXPENSES	23,040	(686)	22,354	23,040	(686)	500	106	190	(19)	23,135	626	1,032	1,853	24,993

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" 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 - \$342,260 / \$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%. (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

Direct Expenses (7XX.1 - .6)

Company: SSU / Citrus / Point O' Woods

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	Reclassify Pension & Benefits Consistent 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 Utilities Gas Sale	Subtotal Adjusted 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	7,463		7,463	7,463						7,463	373		373	7,836
2	703 1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704 1-6 Employee Pensions & Benefits	1,974	(553)	1,421	1,974	(553)					1,421	52		(501)	1,472
4	710 1-6 Purchased Sewer	0		0	0						0	0		0	0
5	711 1-6 Sludge Removal	681		681	681						681	25		25	706
6	715 1-6 Purchased Power	3,693		3,693	3,693						3,693	0		0	3,693
7	716 1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718 1-6 Chemicals	295		295	295						295	11		11	306
9	720 1-6 Materials and Supplies	621		621	621						621	23		23	644
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	854		854	854						854	31		31	885
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	946		946	946						946	34		34	980
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	251	251	0	251					251	9		260	260
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	16,527	(302)	16,225	16,527	(302)	0	0	0	0	16,225	657	0	255	16,782

Notes:

Col (2) & (5): Par 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 / \$10,200,389 = 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 803/703 - 5.00%)

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

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	802		802	802				89	(8)	883	44		125	927
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	230	(77)	153	230	(77)			7		160	8		(64)	165
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	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	0		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	208		208	208				14		221			14	221
26	775.7 Miscellaneous Expenses	1		1	1				5		6	0		5	6
27	TOTAL SEWER CUST ACCT EXPENSES	1,250	(58)	1,200	1,250	(58)	0	0	135	(8)	1,227	52	0	128	1,379

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 Expense" system-wide in this filing.

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

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

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

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

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

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

FPSC
Schedule: B-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	2,398		2,398	2,398			58	4	(7)	2,453	123		178	2,576
2	703.8 Salaries & Wages - Officers, Etc	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	868	(412)	457	868	(412)		15	5		477	17	1,032	658	1,526
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	41		41	41			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	198		198	198			3	1		202	7		11	210
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	193		193	193			1	0		194	7		8	201
12	733.8 Contractual Services - Legal	78		78	78			2	0		80	3		5	83
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		98	4		6	100
15	741.8 Rental of Building/Real Prop.	37		37	37			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	114		114	114			3	12		128	5		19	133
19	757.8 Insurance - General Liability	132		132	132			3	7		142	5		15	147
20	758.8 Insurance - Workman's Comp	3	78	81	3	78		0	0		81	3		81	84
21	759.8 Insurance - Other	77		77	77			0	0		78	3		3	81
22	760.8 Advertising Expense	8		8	8			0	0		8	0		1	9
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		500	0	0		500			500	508
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	1,018		1,018	1,018			17	9		1,044	38		63	1,092
27	TOTAL SEWER A&G EXPENSES	5,263	(334)	4,929	5,263	(334)	508	106	35	(7)	5,583	217	1,032	1,568	4,832

Notes:

Col (2) & (5): Per 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 / \$10,200,389 = 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 801/701 and 603/703 - 5.00%)

Col (13): 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.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Point O' Woods

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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)

Docket No.: 920189-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

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	701.1-8 Salaries & Wages - Employees	11,775	10,662	(1,113)	-9.45%	20,137	(9,475)	-47.05%
2	709.1-8 Salaries & Wages - Officers, Etc.	71	0	(71)	-100.00%	121	(121)	-100.00%
3	704.1-8 Employee Pensions & Benefits	430	2,030	1,600	372.12%	735	1,295	176.07%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	676	681	5	0.85%	1,154	(474)	-41.03%
6	715.1-8 Purchased Power	2,589	3,735	1,136	43.70%	4,445	(710)	-15.97%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	880	295	(585)	-66.62%	1,163	(888)	-76.33%
9	720.1-8 Materials and Supplies	1,640	827	(813)	-49.55%	2,805	(1,977)	-70.50%
10	731.1-8 Contractual Services - Engr.	85	0	(85)	-99.54%	145	(145)	-99.73%
11	732.1-8 Contractual Services - Acol.	152	193	41	26.84%	260	(67)	-25.83%
12	733.1-8 Contractual Services - Legal	21	78	57	273.30%	36	42	118.28%
13	734.1-8 Contractual Services - Mgmt. Fees	3	0	(3)	-100.00%	5	(5)	-100.00%
14	735.1-8 Contractual Services - Other	1,502	948	(554)	-36.90%	2,569	(1,621)	-63.10%
15	741.1-8 Rental of Building/Real Prop.	23	37	14	62.49%	39	(2)	-4.98%
16	742.1-8 Rental of Equipment	10	1	(9)	-85.82%	17	(16)	-91.71%
17	750.1-8 Transportation Expense	129	948	819	635.05%	221	728	329.81%
18	756.1-8 Insurance - Vehicle	117	114	(3)	-2.62%	200	(86)	-43.18%
19	757.1-8 Insurance - General Liability	134	132	(2)	-1.25%	229	(97)	-42.29%
20	758.1-8 Insurance - Workman's Comp.	127	358	231	182.09%	217	141	64.99%
21	759.1-8 Insurance - Other	43	77	34	80.19%	74	4	5.37%
22	760.1-8 Advertising Expense	3	8	5	172.32%	5	3	58.24%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	2	0	(2)	-100.00%	3	(3)	-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	85	208	123	144.43%	145	62	42.93%
26	775.1-8 Miscellaneous Expenses	930	1,020	90	9.65%	1,590	(571)	-35.88%
28	TOTAL SEWER O&M EXPENSES	21,236	22,354	1,118	5.28%	36,317	(13,963)	-38.45%
27	SUBTOTAL (less accts. 766 & 767)	21,234	22,354	1,120	5.27%	36,313	(13,959)	-38.45%
28	Average ERC's	79	123	44	55.70%			
29	Average Consumer Price Index - U	124.0	136.2	12	9.84%			
30					Compounded Multiplier =			71.01%

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

Company: SSU / Citrus / Point O' Woods

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 2 of 5

Preparer: Chuck Lewis

Recap Schedule: 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	(6) TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-6 Salaries & Wages - Employees	10,529	7,483	(3,086)	-29.12%	18,006	(10,544)	-58.56%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		1,421	1,421	N.A.	0	1,421	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	875	861	6	0.85%	1,154	(474)	-41.03%
6	715.1-6 Purchased Power	2,576	3,693	1,117	43.38%	4,405	(712)	-16.16%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	680	295	(385)	-56.62%	1,163	(888)	-74.63%
9	720.1-6 Materials and Supplies	1,634	621	(1,013)	-61.98%	2,794	(2,173)	-77.77%
10	731.1-6 Contractual Services - Engr.	84	0	(84)	-100.00%	144	(144)	-100.00%
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	1,400	854	(546)	-38.99%	2,394	(1,540)	-64.32%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	1	0	(1)	-100.00%	2	(2)	-100.00%
17	750.1-6 Transportation Expense	104	946	842	800.59%	178	788	431.86%
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.		251	251	N.A.	0	251	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	50	0	(50)	-100.00%	86	(86)	-100.00%
26	TOTAL SEWER O&M EXPENSES	17,733	16,225	(1,508)	-8.51%	30,326	(14,101)	-46.50%
27	SUBTOTAL (see accts. 766 & 767)	17,733	16,225	(1,508)	-8.51%	30,326	(14,101)	-46.51%
28	Average ERC's	79	123	44	55.70%			
29	Average Consumer Price Index - U	134.0	136.2	12	8.94%			
30			Compounded Multiplier =	71.01%				

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) = (1.30 + 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 Customer Accounts Expenses (700.7)

Company: SSU / Citrus / Point O' Woods

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.7 Salaries & Wages - Employees	485	802	317	72.48%	796	7	0.86%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		153	153	N.A.	0	153	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		8	8	N.A.	0	8	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	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	85	208	123	144.43%	145	62	42.93%
26	775.7 Miscellaneous Expenses	8	1	(7)	-81.37%	14	(12)	-89.11%
26	TOTAL SEWER O&M EXPENSES	568	1,200	642	115.04%	954	246	25.74%
27	SUBTOTAL (less sects. 756 & 767)	559	1,200	642	115.04%	954	246	20.47%
28	Average ERC's	78	123	44	55.70%			
29	Average Consumer Price Index - U	134.0	136.2	12	8.94%			
30			Compounded Multiplier =		71.01%			

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated A&G Expenses (7X0.8)

Company: SBU / Citrus / Point O' Woods

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.	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	701.8 Salaries & Wages - Employees	781	2,398	1,617	207.00%	1,336	1,082	79.92%
2	703.8 Salaries & Wages - Officers, Etc.	71	0	(71)	-100.00%	121	(121)	-100.00%
3	704.8 Employee Pensions & Benefits	430	457	27	6.17%	735	(278)	-37.92%
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	23	41	18	79.25%	39	2	4.81%
7	718.8 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	6	198	192	3206.38%	10	188	1833.98%
10	731.8 Contractual Services - Engr.	1	0	(1)	-60.78%	2	(1)	-77.07%
11	732.8 Contractual Services - Acct.	152	193	41	26.84%	280	(87)	-25.83%
12	733.8 Contractual Services - Legal	21	78	57	271.20%	36	42	118.28%
13	734.8 Contractual Services - Mgmt. Fees	3	0	(3)	-100.00%	5	(5)	-100.00%
14	735.8 Contractual Services - Other	102	94	(8)	-8.25%	174	(81)	-46.55%
15	741.8 Rental of Building/Real Prop.	23	37	14	62.49%	39	(2)	-4.95%
16	742.8 Rental of Equipment	9	1	(8)	-84.25%	15	(14)	-90.79%
17	750.8 Transportation Expense	25	1	(24)	-96.00%	43	(42)	-97.68%
18	756.8 Insurance - Vehicle	117	114	(3)	-2.82%	200	(86)	-43.18%
19	757.8 Insurance - General Liability	134	132	(2)	-1.25%	229	(97)	-42.28%
20	758.8 Insurance - Workman's Comp.	127	81	(46)	-36.57%	217	(137)	-62.91%
21	759.8 Insurance - Other	43	77	34	80.19%	74	4	5.37%
22	760.8 Advertising Expense	3	8	5	172.32%	5	3	58.24%
23	766.8 Reg. Comm. Exp. - Rate Case Annot.	2	0	(2)	-100.00%	3	(3)	-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	872	1,018	146	16.77%	1,491	(473)	-31.72%
26	TOTAL SEWER O&M EXPENSES	2,945	4,929	1,984	67.38%	5,034	(107)	-2.13%
27	SUBTOTAL (Base accts. 706 & 787)	2,943	4,929	1,986	67.49%	5,033	(104)	-2.10%
28	Average ERC's	79	123	44	55.70%			
29	Average Consumer Price Index - U	124.0	136.2	12	9.64%			
30					Compounded Multiplier =			71.01%

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 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 / Citrus / Point O' Woods
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	(9,475)	-47.05%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(121)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	1,295	178.07%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	(474)	-41.03%		
6	715.1-8 Purchased Power	(710)	-15.97%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	(868)	-74.63%		
9	720.1-8 Materials and Supplies	(1,977)	-70.50%		
10	731.1-8 Contractual Services - Engr.	(145)	-89.73%		
11	732.1-8 Contractual Services - Acct.	(67)	-25.83%		
12	733.1-8 Contractual Services - Legal	42	118.28%		
13	734.1-8 Contractual Services - Mgmt. Fees	(5)	-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	(1,621)	-83.10%		
15	741.1-8 Rental of Building/Real Prop.	(2)	-4.98%		
16	742.1-8 Rental of Equipment	(16)	-91.71%		
17	750.1-8 Transportation Expense	728	329.81%		
18	756.1-8 Insurance - Vehicle	(68)	-43.18%		
19	757.1-8 Insurance - General Liability	(97)	-42.26%		
20	758.1-8 Insurance - Workman's Comp.	141	64.95%		
21	759.1-8 Insurance - Other	4	5.37%		
22	760.1-8 Advertising Expense	3	89.24%		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(3)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.		
25	770.1-8 Bad Debt Expense	62	42.93%		
26	775.1-8 Miscellaneous Expenses	(571)	-35.68%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		(13,983)	-36.45%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Point O' Woods

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

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Citrus / Point O' Woods

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	Sheahan, Rowison, & Messina	John Sheahan	25 - 90	251,619
5				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
9				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
10				
11				
12	Milian & 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	Hartman & Associates	Gerald Hartman	20 - 85	82,972
17		Chuck Bliss		Engineering section of MFR's, testimony, attend hearing.
18				
19	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415
20		Joe Cressee		Pleadings, meetings with staff, legal representation.
21				
22	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675
23				Legal representation.
24				
25	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193
26				Temporary help, Overnight mail, etc.
27				
28	Southern States Utilities			22,600
29	(Rate case assembly)			412,733
30				Customer notification mailing costs
31				29,459
32				Material & supplies
33	FPSC			3,306
34				Others
35				2,250
36				Filing fees with FPSC
37				
38	Estimate Through			
39	☐ PAA			
40	☒ Commission Hearing			
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	\$1,999
49				
50	Total Projected Rate Case Expense		1,772,200	1,999
51				
52	Annual Amortization Over 4 Years		\$443,050	\$500
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	114
57	% of Total		100%	0.1128%
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 / Citrus / Point O' Woods

Docket No.: 920199-W5
 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: 8-12 (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 / Citrus / Point O' Woods

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			
			LFB	Rate (%)	Per Books	Adjustment	Adj. Exp.	
1	INTANGIBLE PLANT							
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)	
3	352.1 Franchises	111	40	2.50%	3	0	3	
4	389.1 Other Plant & Misc.	83	18	5.56%	5	0	5	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	1,836	0	N.A.	0	0	0	
7	354.2 Structures & Improvements	(49)	32	3.13%	(2)	0	(2)	
8	380.2 Collection Sewers - F	127,185	30	3.33%	4,240	0	4,240	
9	381.2 Collection Sewers - G	14,934	45	2.22%	332	0	332	
10	362.2 Special Collecting	0	40	2.50%	0	0	0	
11	363.2 Services to Customers	29,830	38	2.63%	785	0	785	
12	364.2 Flow Measuring Devices	1	5	20.00%	0	0	0	
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0	
14	389.2 Other Plant & Misc. Equipment	12	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	12,888	32	3.13%	403	0	403	
18	370.3 Receiving Wells	26	32	3.13%	1	0	1	
19	371.3 Pumping Equipment	493	18	5.56%	27	0	27	
20	389.3 Other Plant & Misc. Equipment	25	18	5.56%	1	0	1	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	235	0	N.A.	0	0	0	
23	354.4 Structures & Improvements	3,147	32	3.13%	98	0	98	
24	380.4 Treatment & Disposal	133,338	18	5.56%	7,408	0	7,408	
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	
26	382.4 Outfall Sewer Lines	232	30	3.33%	8	0	8	
27	389.4 Other Plant & Misc. Equipment	20	18	5.56%	1	0	1	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	599	0	N.A.	0	0	0	
30	354.5 Structures & Improvements	2,973	40	2.50%	74	0	74	
31	390.5 Office Furniture & Equipment	1,526	15	6.67%	102	0	102	
32	390.51 Computer Equipment	2,357	6	16.67%	393	0	393	
33	391.5 Transportation Equipment	2,026	6	16.67%	338	0	338	
34	392.5 Stores Equipment	17	18	5.56%	1	0	1	
35	393.5 Tools, Shop, & Garage	768	16	6.25%	48	0	48	
36	394.5 Laboratory Equipment	170	15	6.67%	11	0	11	
37	395.5 Power Operated Equipment	1,001	12	8.33%	83	0	83	
38	396.5 Communication Equipment	316	10	10.00%	32	0	32	
39	397.5 Miscellaneous Equipment	107	15	6.67%	7	0	7	
40	398.5 Other Tangible Plant	84	10	10.00%	8	0	8	
41								
42	INTANGIBLE PLANT	193		3.81%	7	0	7	
43	COLLECTION PLANT	173,750		3.08%	5,356	0	5,356	
44	SYSTEM PUMPING PLANT	13,432		3.22%	432	0	432	
45	TREATMENT AND DISPOSAL	136,973		5.49%	7,515	0	7,515	
46	GENERAL PLANT	11,943		9.19%	1,097	0	1,097	
47								
48	TOTAL DEPRECIATION EXPENSE	336,292		4.28%	14,408	0	14,408	
49	AMORTIZATION OF CIAC				(2,442)	0	(2,442)	
50	NON-USED AND USEFUL				(4,960)	0	(4,960)	
51	NET DEPRECIATION EXPENSE - SEWER				7,006	0	7,006	

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Point O' Woods

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	12,800	5.50%	703	0	703
2	Line/Main Extension Fees	33,525	3.22%	1,078	0	1,078
3	Contributed Lines	16,628	3.22%	535	0	535
4	Cont. Ppty. Other Than Lines	0	4.13%	0	0	0
5	Service Installation Fees	4,750	2.63%	125	0	125
6	TOTAL SEWER CIAC AMORT. EXPENSE	67,703		2,442	0	2,442

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 / Citrus / Point O' Woods

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	0	20.00%	
3	365.2 Flow Measuring Installation	1	0	2.63%	
4	354.4 Structures & Improvements	3,147	98	3.13%	
5	380.4 Treatment & Disposal	133,338	7,408	5.56%	
6	381.4 Plant Sewers	0	0	N.A.	
7	382.4 Outfall Sewer Lines	232	8	3.33%	
8	389.4 Other Plant & Misc. Equipment	20	1	5.56%	
9	COMPOSITE RATE	136,739	7,515	5.50%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	(48)	(2)	3.13%	
12	360.2 Collection Sewers - F	127,185	4,240	3.33%	
13	361.2 Collection Sewers - G	14,934	332	2.22%	
14	362.2 Special Collection	0	0	N.A.	
15	389.2 Other Plant & Misc. Equipment	12	1	5.56%	
16	354.3 Structures & Improvements	12,888	403	3.13%	
17	370.3 Receiving Wells	26	1	3.13%	
18	371.3 Pumping Equipment	493	27	5.56%	
19	389.3 Other Plant & Misc. Equipment	25	1	5.56%	
20	COMPOSITE RATE	155,515	5,003	3.22%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	29,830	785	2.63%	
23	COMPOSITE RATE	29,830	785	2.63%	
24	OTHERS:(Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	136,739	7,515	5.50%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	155,515	5,003	3.22%	
27	Service Installation Fees (Line 23)	29,830	785	2.63%	
28	COMPOSITE RATE	322,084	13,303	4.13%	

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 / Citrus / Point O' Woods
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)
		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.	5	0	5		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)	(1)		0.00%	0
8	360.2 Collection Sewers - F	4,240	437	3,802		0.00%	0
9	361.2 Collection Sewers - G	332	51	281		0.00%	0
10	362.2 Special Collecting	0	0	0		0.00%	0
11	363.2 Services to Customers	785	0	785		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	403	44	358		0.00%	0
18	370.3 Receiving Wells	1	0	1		0.00%	0
19	371.3 Pumping Equipment	27	2	26		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	98	0	98		66.00%	65
24	380.4 Treatment & Disposal	7,408	0	7,408		66.00%	4,889
25	381.4 Plant Sewers	0	0	0		66.00%	0
26	382.4 Outfall Sewer Lines	8	0	8		66.00%	5
27	389.4 Other Plant & Misc. Equipment	1	0	1		66.00%	1
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0		0.00%	0
30	354.5 Structures & Improvements	74	0	74		0.00%	0
31	390.5 Office Furniture & Equipment	102	0	102		0.00%	0
32	390.51 Computer Equipment	393	0	393		0.00%	0
33	391.5 Transportation Equipment	338	0	338		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	83	0	83		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	7	0	7			0
43	COLLECTION PLANT	5,356	489	4,867			0
44	SYSTEM PUMPING PLANT	432	46	386			0
45	TREATMENT AND DISPOSAL	7,515	0	7,515			4,960
46	GENERAL PLANT	1,097	0	1,097			0
47							
48	TOTAL	14,408	535	13,873			4,960
49	Composites Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					35.75%	

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

Present Income - Interim / Final

Company: SSU / Citrus / Point O' Woods
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:	936	(0)	936	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	936	(0)	936		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	920	920		
6		0	0	0		
7	TOTAL	0	920	920		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		5,162	0	5,162		
11		0	0	0		
12	TOTAL	5,162	0	5,162		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	6,098	920	7,018		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	6,098	920	7,018		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 / Citrus / Point O' Woods
 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) (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	20,804	(5)	20,799	20,804	(5)	20,799	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	23,040	(666)	22,354	23,040	1,953	24,993	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	7,006	0	7,006	7,006	0	7,006	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	6,098	920	7,018	6,098	920	7,018	B-15 (S)	-
8	Pre-Tax Operating Expenses	36,144	234	36,378	36,144	2,873	39,017	-	-
9	TOTAL PRE-TAX INCOME	(15,340)	(239)	(15,579)	(15,340)	(2,878)	(18,218)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(15,340)	(239)	(15,579)	(15,340)	(2,878)	(18,218)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	309,196	(3,482)	305,713	309,196	(3,153)	306,043	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	17,933	(202)	17,731	17,933	(183)	17,751	-	-
17	Total Taxable Income	(33,273)	(37)	(33,310)	(33,273)	(2,695)	(35,968)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(12,521)	(14)	(12,535)	(12,521)	(1,014)	(13,535)	-	-
20	Less:								
21	Parent Debt Adjustment	789	0	789	789	0	789	C-9 (S)	-
22	Investment Tax Credit	157	0	157	157	0	157	C-8 (S)	-
23	TOTAL INCOME TAXES	(13,466)	(14)	(13,460)	(13,466)	(1,014)	(14,481)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Point O' Woods

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. (%)	35.75%	0.00%	35.75%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Salt Springs - 1115

Marion County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Marion / Salt Springs
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	276,415	(1,369)	275,046	A-6 (S)	
2	Utility Land & Land Rights	2,250	0	2,250	A-6 (S)	
3	Non-Used & Useful	(35,649)	0	(35,649)	A-7 (S)	
4	Construction Work in Progress	0	0	0		
5	Accumulated Depreciation	(122,511)	1,215	(121,296)	A-10 (S)	
6	CIAC	(116,110)	0	(116,110)	A-12 (S)	
7	Accumulated Amortization of CIAC	51,186	0	51,186	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	(3,210)	0	(3,210)	C-7 (S)	
12	Working Capital Allowance	6,223	316	6,539	A-17 (S)	
13	TOTAL SEWER RATE BASE	58,593	162	58,755		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Marion / Salt Springs
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	276,415	(1,369)	275,046	A-6 (S)
2	Utility Land & Land Rights	2,250	0	2,250	A-6 (S)
3	Non-Used & Useful	(35,649)	0	(35,649)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(122,511)	1,215	(121,296)	A-10 (S)
6	CIAC	(116,110)	0	(116,110)	A-12 (S)
7	Accumulated Amortization of CIAC	51,186	0	51,186	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	(3,210)	0	(3,210)	C-7 (S)
12	Working Capital Allowance	6,223	(130)	6,093	A-17 (S)
13	TOTAL SEWER RATE BASE	58,593	(284)	58,309	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Marion / Salt Springs

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 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.	(3,394)	0	(1,697)	A-6 (S)
3					
4	2. To include Plant Held For Future Use additions.	0	656	328	
5					
6					
7		(3,394)	656	(1,369)	
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.	1,354	1,354	1,354	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	(277)	(139)	
33					
34					
35					
36					
37		1,354	1,077	1,215	
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 / Marion / Salt Springs

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
Prepared: Chuck Lewis
Recap Schedules: A-2 (S), A-4 (W)

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)	(130)	(130)	(130)	A-17 (S)
38					
39	2.				
40					
41		(130)	(130)	(130)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate)	316	316	316	A-17 (S)
45					
46	2.				
47					
48		316	316	316	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(2,170)	1,803	(284)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(1,724)	2,048	162	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Salt Springs

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 21322 ENDED 12/31/88	281,776
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 / Marion / Salt Springs

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	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	281,776
17	1989 Additions	6,513
18	1989 Retirements	710
19	1989 Adjustments	0
20	1989 Net Additions	5,803
21	12/31/89 BALANCE	287,579
22	1990 Additions (A/C 101)	(6,674)
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	(6,674)
27	12/31/90 BALANCE	280,905
28	1990 General Plant Reallocation Adjustments *	(5,613)
29	12/31/90 ADJUSTED BALANCE	275,293
30	1991 Additions (A/C 101)	6,744
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	656
34	1991 Net Additions	7,400
35	12/31/91 BALANCE	282,693

* 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 / Marion / Salt Springs

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 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	3,394	(3,394)	0	0	(3,394)	0	0	1,697	(1,697)	0	
3	352.1 Franchises	3,197	70	0	3,267	0	0	3,267	3,232	0	3,232	
4	389.1 Other Plant & Misc.	167	0	0	167	0	0	167	167	0	167	
5	COLLECTION PLANT											
6	353.2 Land & Land Rights	1,335	0	0	1,335	0	0	1,335	1,335	0	1,335	
7	354.2 Structures & Improvements	(77)	0	0	(77)	0	0	(77)	(77)	0	(77)	
8	360.2 Collection Sewers - F	105,383	0	0	105,383	0	0	105,383	105,383	0	105,383	
9	361.2 Collection Sewers - G	8,195	0	0	8,195	0	0	8,195	8,195	0	8,195	
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	
11	363.2 Services to Customers	989	0	0	989	0	0	989	989	0	989	
12	364.2 Flow Measuring Devices	8	0	0	8	0	0	8	8	0	8	
13	365.2 Flow Measuring Installation	2	0	0	2	0	0	2	2	0	2	
14	389.2 Other Plant & Misc. Equipm	23	0	0	23	0	0	23	23	0	23	
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	1,199	0	0	1,199	0	0	1,199	1,199	0	1,199	
18	370.3 Receiving Wells	184	0	0	184	0	0	184	184	0	184	
19	371.3 Pumping Equipment	2,422	1,405	0	3,827	0	0	3,827	3,124	0	3,124	
20	389.3 Other Plant & Misc. Equipm	47	0	0	47	0	0	47	47	0	47	
21	TREATMENT AND DISPOSAL PLANT											
22	353.4 Land & Land Rights	337	0	0	337	0	0	337	337	0	337	
23	354.4 Structures & Improvements	3,760	0	0	3,760	0	0	3,760	3,760	0	3,760	
24	380.4 Treatment & Disposal	133,122	7,781	0	140,903	0	656	141,559	137,012	328	137,340	
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	
26	382.4 Outfall Sewer Lines	440	0	0	440	0	0	440	440	0	440	
27	389.4 Other Plant & Misc. Equipm	83	0	0	83	0	0	83	83	0	83	
28	GENERAL PLANT											
29	353.5 Land & Land Rights	588	(20)	0	568	0	0	568	578	0	578	
30	354.5 Structures & Improvements	2,834	70	0	2,904	0	0	2,904	2,869	0	2,869	
31	380.5 Office Furniture & Equipme	1,460	24	0	1,484	0	0	1,484	1,472	0	1,472	
32	390.51 Computer Equipment	1,925	699	0	2,624	0	0	2,624	2,274	0	2,274	
33	391.5 Transportation Equipment	1,882	145	0	2,028	0	0	2,028	1,955	0	1,955	
34	392.5 Stores Equipment	14	4	0	18	0	0	18	16	0	16	
35	393.5 Tools, Shop, & Garage	748	(14)	0	734	0	0	734	741	0	741	
36	394.5 Laboratory Equipment	159	11	0	170	0	0	170	164	0	164	
37	395.5 Power Operated Equipment	1,009	(87)	0	922	0	0	922	966	0	966	
38	396.5 Communication Equipment	293	23	0	316	0	0	316	305	0	305	
39	397.5 Miscellaneous Equipment	92	23	0	115	0	0	115	103	0	103	
40	398.5 Other Tangible Plant	79	4	0	83	0	0	83	81	0	81	
41												
42	INTANGIBLE PLANT	6,758	(3,323)	0	3,435	(3,394)	0	3,435	5,096	(1,697)	3,399	
43	COLLECTION PLANT	115,858	0	0	115,858	0	0	115,858	115,858	0	115,858	
44	SYSTEM PUMPING PLANT	3,852	1,405	0	5,257	0	0	5,257	4,554	0	4,554	
45	TREATMENT AND DISPOSAL	137,742	7,781	0	145,523	0	656	146,179	141,632	328	141,960	
46	GENERAL PLANT	11,082	882	0	11,965	0	0	11,965	11,524	0	11,524	
47												
48	TOTAL PLANT IN SERVICE	275,293	8,744	0	282,037	(3,394)	656	282,693	278,665	(1,369)	277,296	
49	LAND & LAND RIGHTS	2,260	(20)	0	2,240	0	0	2,240	2,250	0	2,250	
50	TOTAL PIS LESS LAND	273,033	8,764	0	279,797	(3,394)	656	280,453	276,415	(1,369)	275,046	

*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 / Salt Springs

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	3,232	0	0	3,232	0%	0
4	389.1 Other Plant & Misc.	167	0	0	167	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	1,335	0	0	1,335	0%	0
7	354.2 Structures & Improvements	(77)	0	0	(77)	0%	0
8	360.2 Collection Sewers - F	105,383	0	0	105,383	0%	0
9	361.2 Collection Sewers - G	8,195	0	0	8,195	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	989	0	0	989	0%	0
12	364.2 Flow Measuring Devices	8	0	0	8	0%	0
13	365.2 Flow Measuring Installation	2	0	0	2	0%	0
14	389.2 Other Plant & Misc. Equipmen	23	0	0	23	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	1,199	0	0	1,199	0%	0
18	370.3 Receiving Wells	184	0	0	184	0%	0
19	371.3 Pumping Equipment	3,124	0	0	3,124	0%	0
20	389.3 Other Plant & Misc. Equipmen	47	0	0	47	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	337	0	0	337	0%	0
23	354.4 Structures & Improvements	3,760	0	0	3,760	47%	1,767
24	380.4 Treatment & Disposal	137,340	0	0	137,340	47%	64,550
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	440	0	0	440	0%	0
27	389.4 Other Plant & Misc. Equipmen	83	0	0	83	0%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	578	0	0	578	0%	0
30	354.5 Structures & Improvements	2,869	0	0	2,869	0%	0
31	390.5 Office Furniture & Equipment	1,472	0	0	1,472	0%	0
32	390.51 Computer Equipment	2,274	0	0	2,274	0%	0
33	391.5 Transportation Equipment	1,955	0	0	1,955	0%	0
34	392.5 Stores Equipment	16	0	0	16	0%	0
35	393.5 Tools, Shop, & Garage	741	0	0	741	0%	0
36	394.5 Laboratory Equipment	164	0	0	164	0%	0
37	395.5 Power Operated Equipment	966	0	0	966	0%	0
38	396.5 Communication Equipment	305	0	0	305	0%	0
39	397.5 Miscellaneous Equipment	103	0	0	103	0%	0
40	398.5 Other Tangible Plant	81	0	0	81	0%	0
41							
42	INTANGIBLE PLANT	3,399	0	0	3,399		0
43	COLLECTION PLANT	115,858	0	0	115,858		0
44	SYSTEM PUMPING PLANT	4,554	0	0	4,554		0
45	TREATMENT AND DISPOSAL	141,960	0	0	141,960		66,317
46	GENERAL PLANT	11,524	0	0	11,524		0
47							
48	TOTAL PLANT IN SERVICE	277,296	0	0	277,296		66,317
49	LAND & LAND RIGHTS	2,250	0	0	2,250		0
50	TOTAL PIS LESS LAND	275,046	0	0	275,046		66,317
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						23.92%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Marien / Salt Springs
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	66,317	0	66,317	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(30,668)	0	(30,668)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	35,649	0	35,649	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Salt Springs

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 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 21322 ENDED 12/31/88	89,299
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
	1985 Additions	0
	1985 Retirements	0
	1985 Adjustments	0
	1985 Net Additions	0
	12/31/85 BALANCE	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marlon / Salt Springs

FPSC

Docket No.: 920189-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	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	88,299
17	1989 Additions	16,887
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	16,887
21	12/31/89 BALANCE	105,186
22	1990 Additions	12,845
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	12,845
26	12/31/90 BALANCE	118,031
27	1990 General Plant Reallocation Adjustments *	(2,948)
28	12/31/90 ADJUSTED BALANCE	115,083
29	1991 Additions	12,857
30	1991 Retirements	0
31	1991 Adjustments	(1,077)
32	1991 Net Additions	11,780
33	12/31/91 BALANCE	127,863

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / Salt Springs

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 last 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	1,354	0	1,354	(1,354)	(1,354)	(0)	1,354	(1,354)	(0)
3	352.1 Franchises	1,275	81	1,356	0	0	1,356	1,316	0	1,316
4	389.1 Other Plant & Misc.	72	9	81	0	0	81	76	0	76
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(31)	(2)	(34)	0	0	(34)	(32)	0	(32)
8	360.2 Collection Sewers - F	42,918	3,513	46,431	0	0	46,431	44,674	0	44,674
9	361.2 Collection Sewers - G	3,246	182	3,429	0	0	3,429	3,337	0	3,337
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	396	26	422	0	0	422	409	0	409
12	364.2 Flow Measuring Devices	5	2	6	0	0	6	5	0	5
13	365.2 Flow Measuring Installation	1	0	1	0	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipme	10	1	11	0	0	11	11	0	11
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	486	37	523	0	0	523	505	0	505
18	370.3 Receiving Wells	75	6	81	0	0	81	78	0	78
19	371.3 Pumping Equipment	1,040	174	1,214	0	0	1,214	1,127	0	1,127
20	389.3 Other Plant & Misc. Equipme	20	3	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	1,523	118	1,641	0	0	1,641	1,582	0	1,582
24	380.4 Treatment & Disposal	59,854	7,630	67,484	0	0	67,484	63,669	0	63,669
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	179	15	194	0	0	194	187	0	187
27	389.4 Other Plant & Misc. Equipme	36	5	40	0	0	40	38	0	38
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	375	72	446	0	0	446	411	0	411
31	390.5 Office Furniture & Equipment	471	98	569	0	0	569	520	0	520
32	390.51 Computer Equipment	242	379	621	0	277	898	431	139	570
33	391.5 Transportation Equipment	1,191	326	1,517	0	0	1,517	1,354	0	1,354
34	392.5 Stores Equipment	4	1	5	0	0	5	5	0	5
35	393.5 Tools, Shop, & Garage	338	46	384	0	0	384	361	0	361
36	394.5 Laboratory Equipment	71	11	82	0	0	82	76	0	76
37	395.5 Power Operated Equipment	772	80	852	0	0	852	812	0	812
38	396.5 Communication Equipment	113	30	143	0	0	143	128	0	128
39	397.5 Miscellaneous Equipment	16	7	23	0	0	23	20	0	20
40	398.5 Other Tangible Plant	32	8	40	0	0	40	36	0	36
41		0								
42	INTANGIBLE PLANT	2,701	90	2,791	(1,354)	(1,354)	1,437	2,746	(1,354)	1,392
43	COLLECTION PLANT	46,544	3,721	50,265	0	0	50,265	48,405	0	48,405
44	SYSTEM PUMPING PLANT	1,621	219	1,841	0	0	1,841	1,731	0	1,731
45	TREATMENT AND DISPOSAL	61,592	7,767	69,359	0	0	69,359	65,476	0	65,476
46	GENERAL PLANT	3,624	1,059	4,683	0	277	4,960	4,154	139	4,292
47										
48	TOTAL SEWER ACCUM. DEP.	116,083	12,857	128,939	(1,354)	(1,077)	127,863	122,511	(1,215)	121,296

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Marion / Salt Springs

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.	76	0	76	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	(32)	0	(32)	0%	0
8	360.2 Collection Sewers - F	44,674	0	44,674	0%	0
9	361.2 Collection Sewers - G	3,337	0	3,337	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	409	0	409	0%	0
12	364.2 Flow Measuring Devices	5	0	5	0%	0
13	365.2 Flow Measuring Installation	1	0	1	0%	0
14	369.2 Other Plant & Misc. Equipment	11	0	11	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	505	0	505	0%	0
18	370.3 Receiving Wells	78	0	78	0%	0
19	371.3 Pumping Equipment	1,127	0	1,127	0%	0
20	389.3 Other Plant & Misc. Equipment	21	0	21	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	1,582	0	1,582	47%	744
24	380.4 Treatment & Disposal	63,669	0	63,669	47%	29,924
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	187	0	187	0%	0
27	389.4 Other Plant & Misc. Equipment	38	0	38	0%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	411	0	411	0%	0
31	390.5 Office Furniture & Equipment	520	0	520	0%	0
32	390.51 Computer Equipment	570	0	570	0%	0
33	391.5 Transportation Equipment	1,354	0	1,354	0%	0
34	392.5 Stores Equipment	5	0	5	0%	0
35	393.5 Tools, Shop, & Garage	361	0	361	0%	0
36	394.5 Laboratory Equipment	76	0	76	0%	0
37	395.5 Power Operated Equipment	812	0	812	0%	0
38	396.5 Communication Equipment	128	0	128	0%	0
39	397.5 Miscellaneous Equipment	20	0	20	0%	0
40	398.5 Other Tangible Plant	36	0	36	0%	0
41						
42	INTANGIBLE PLANT	1,392	0	1,392		0
43	COLLECTION PLANT	48,405	0	48,405		0
44	SYSTEM PUMPING PLANT	1,731	0	1,731		0
45	TREATMENT AND DISPOSAL	65,476	0	65,476		30,668
46	GENERAL PLANT	4,292	0	4,292		0
47						
48	TOTAL SEWER ACCUM. DEP.	121,296	0	121,296		30,668
49	Composites Non-Used & Useful: Acc. Dep. % (L48,C6 / L48,C4) =				25.28%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marlon / Salt Springs

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 21322 ENDED 12/31/88	118,109
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	12/31/84 BALANCE	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	12/31/85 BALANCE	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / Salt Springs

Docket No.: S20199-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	12/31/88 BALANCE	116,109	
17	1989 Additions	0	
18	1989 Retirements	0	
19	1989 Adjustments	0	
20	1989 Net Additions	0	
21	12/31/89 BALANCE	116,109	
22	1990 Additions	0	
23	1990 Retirements	0	
24	1990 Adjustments	0	
25	1990 Net Additions	0	
26	12/31/90 BALANCE	116,109	
27	1991 Additions	0	
28	1991 Retirements	0	
29	1991 Adjustments	0	
30	1991 Net Additions	0	
31	12/31/91 BALANCE	116,109	

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

Company: SSU / Marion / Salt Springs
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	2,150	0	2,150	0	0	2,150	2,150	0	2,150
2	Line/Main Extension Fees	113,960	0	113,960	0	0	113,960	113,960	0	113,960
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 CIAC	116,110	0	116,110	0	0	116,110	116,110	0	116,110

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marlon / Salt Springs

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 21322 ENDED 12/31/88	42,917	
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 / Marion / Salt Springs

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 last year. 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	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	42,917
17	1989 Additions	2,443
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,443
21	12/31/89 BALANCE	45,360
22	1990 Additions	3,880
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,880
26	12/31/90 BALANCE	49,240
27	1991 Additions	3,895
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	3,895
31	12/31/91 BALANCE	53,134

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / Salt Springs

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	956	116	1,076	0	0	1,076	1,017	0	1,017	
2	Line/Main Extension Fees	48,281	3,777	52,057	0	0	52,057	50,169	0	50,169	
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	49,239	3,895	53,133	0	0	53,133	51,186	0	51,186	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Marlon / Salt Springs

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 / Salt Springs

FPSC

Docket No.: 820189-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)
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 / Marion / Salt Springs

Docket No.: 820199-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 / Marlon / Salt Springs
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	49,782	(1,040)	48,742	49,782	2,525	52,307	B-2 (S)		
2	Divided by	8	8	8	8	8	8			
3	TOTAL WORKING CAPITAL ALLOWANCE	6,223	(130)	6,093	6,223	316	6,539			

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	206,688,483	195,784,478
2	Utility Plant Held For Future Use	36,061,440	37,524,567
3	Construction In Process	22,213,472	13,847,482
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)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,680
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)

FP&C

Docket No: 920199-WS
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.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2)	(3)
		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	184,187
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	6,180,034
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	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 / Marion / Salt Springs

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 - %	23.92%	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 - %	25.28%	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

Salt Springs - 1115
Marion County (SSU)

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

Company: SSU / Marion / Salt Springs
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	42,252	51,406	93,658	(18,672)	73,986	-21.00%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	42,252	51,406	93,658	(18,672)	73,986		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	49,782	2,525	52,307	0	52,307		B-6 (S)
6	Depreciation, net of CIAC Amort.	5,321	0	5,321	0	5,321		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	5,686	3,948	9,635	(885)	8,749		B-15, B-3 (S)
9	Provision For Income Taxes	(9,024)	16,905	7,880	(7,069)	811		B-18, B-3 (S)
10	TOTAL OPERATING EXPENSES	51,765	23,378	75,143	(7,955)	67,188		
11	NET OPERATING INCOME:	(9,513)	28,028	18,515	(11,717)	6,798		
12	RATE BASE	58,593		58,755		58,755		A-2 (S)
13	RATE OF RETURN	-16.24%		31.51%		11.57%		D-1 (S)

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

Company: SSU / Marion / Salt Springs
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	42,252	51,406	93,658	(22,839)	70,819	-24.39%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	42,252	51,406	93,658	(22,839)	70,819		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	49,782	(1,040)	48,742	0	48,742		B-6 (S)
6	Depreciation, net of CIAC Amort.	5,321	0	5,321	0	5,321		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	5,686	3,948	9,635	(1,028)	8,607		B-15, B-3 (S)
9	Provision For Income Taxes	(9,024)	18,256	9,232	(8,208)	1,024		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	51,765	21,164	72,929	(9,235)	63,694		
11	NET OPERATING INCOME:	(9,513)	30,242	20,729	(13,604)	7,125		
12	RATE BASE	58,593		58,309		58,309		A-2 (S)
13	RATE OF RETURN	-16.24%		35.55%		12.22%		D-1 (S)

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

Company: SSU / Marion / Salt Springs
Docket No.: 920189-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 (%)	14.35% (A)	12.83%	D-1 (S)	B-2 (S)
3	Rate of Return (%)	12.22% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	58,309	58,755	A-2 (S)	-
5	Required Income (L3 x L4)	7,125	6,798	-	-
6	Adjusted Income under Present Rates	20,729	18,515	B-2 (S)	-
7	Income Deficiency (L5 - L6)	(13,604)	(11,717)	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	(21,811)	(18,787)	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	(22,839)	(19,672)	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	(21,811)	(18,787)	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	(8,208)	(7,069)	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	(1,028)	(885)	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	(13,604)	(11,717)		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%	14.35%	6.47%
25	Adjustment for Gas	-2.41%	14.35%	-0.35%
26	TOTAL	100.00%		12.22%

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Marlon / Salt Springs

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	(2)	(3)	(4)
		PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	51,406	51,406	B-4 (S)
3				
4	2.			
5				
6				
7		51,406	51,406	
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.	(1,040)	(1,040)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		482	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		103	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		183	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(14)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		1,815	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		996	B-6 (S)
22				
23				
24		(1,040)	2,625	
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.	2,313	2,313	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,635	1,635	B-15 (S)
43	and reclassify consistent with NARUC			
44				
45		3,948	3,948	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	18,256	16,905	B-17 (S)
48				
49	2.			
50				
51		18,256	16,905	
52				
53				
54	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	30,242	28,028	
55				

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Marion / Salt Springs
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	4,892	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	(10,152)	0	
9	522.2 Measured - Commercial	46,422	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	41,163	52,495	93,658
	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	1,090	0	
17	SUBTOTAL OTHER SEWER SALES	1,090	(1,090)	0
18	TOTAL SEWER SALES	42,252	51,406	93,658
	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)	42,252	51,406	93,658
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	42,252	51,406	93,658

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 / Marlon / Salt Springs

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 - 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	18,945	1,085	20,030	15,858	793	16,650	774	121	894	2,314	172	2,485	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	5,282	(520)	4,761	4,222	(1,093)	3,129	222	(62)	160	938	635	1,473	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	8,164	296	8,460	8,164	296	8,460	0	0	0	0	0	0	
6	715 Purchased Power	5,985	4	5,989	5,945	0	5,945	0	3	3	40	1	40	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	858	31	889	858	31	889	0	0	0	0	0	0	
9	720 Materials and Supplies	4,951	196	5,147	4,752	172	4,924	7	13	20	191	11	202	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	186	8	194	0	0	0	0	0	0	186	8	194	
12	733 Contractual Services - Legal	76	5	80	0	0	0	0	0	0	76	5	80	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,292	47	1,249	1,112	40	1,152	0	0	0	90	6	96	
15	741 Rental of Building/Real Prop.	36	18	54	0	0	0	0	0	0	36	18	54	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	2,589	100	2,689	2,587	94	2,681	1	5	6	1	1	2	
18	756 Insurance - Vehicle	110	19	128	0	0	0	0	0	0	110	19	128	
19	757 Insurance - General Liability	128	14	142	0	0	0	0	0	0	128	14	142	
20	758 Insurance - Workman's Comp.	2	658	661	0	552	552	0	28	28	2	78	81	
21	759 Insurance - Other	75	3	78	0	0	0	0	0	0	75	3	78	
22	760 Advertising Expense	8	1	8	0	0	0	0	0	0	8	1	8	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	482	482	0	0	0	0	0	0	0	482	482	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	200	13	214	0	0	0	200	13	214	0	0	0	
26	775 Miscellaneous Expenses	984	66	1,050	0	0	0	1	5	6	983	61	1,044	
27	TOTAL SEWER O&M EXPENSES	49,782	2,525	52,307	43,498	886	44,384	1,206	125	1,331	5,078	1,514	6,592	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	18,945	1,085	20,030	15,858	793	16,650	774	121	894	2,314	172	2,485	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	5,282	(520)	4,761	4,222	(1,093)	3,129	222	(62)	160	938	635	1,473	
32	TOTAL SEWER LABOR COSTS	24,227	565	24,792	20,080	(300)	19,779	996	58	1,054	3,151	807	3,958	

0093

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

Company: SSU / Marlon / Salt Springs

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)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (1 - 5)			1991 DIRECT O&M (1 - 5)			1991 ALLOCATED CUST ACCTS (7)			1991 ALLOCATED A&G (6)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701 Salaries & Wages - Employees	18,945	0	18,945	15,858	0	15,858	774	0	774	2,314	0	2,314
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	5,282	(1,675)	3,607	4,222	(1,203)	3,019	222	(74)	147	838	(397)	440
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	8,164	0	8,164	8,164	0	8,164	0	0	0	0	0	0
6	715 Purchased Power	5,985	0	5,985	5,945	0	5,945	0	0	0	40	0	40
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	858	0	858	858	0	858	0	0	0	0	0	0
9	720 Materials and Supplies	4,951	0	4,951	4,752	0	4,752	7	0	7	191	0	191
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	186	0	186	0	0	0	0	0	0	186	0	186
12	733 Contractual Services - Legal	76	0	76	0	0	0	0	0	0	76	0	76
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,202	0	1,202	1,112	0	1,112	0	0	0	90	0	90
15	741 Rental of Building/Real Prop.	36	0	36	0	0	0	0	0	0	36	0	36
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1
17	750 Transportation Expense	2,589	0	2,589	2,587	0	2,587	1	0	1	1	0	1
18	756 Insurance - Vehicle	110	0	110	0	0	0	0	0	0	110	0	110
19	757 Insurance - General Liability	128	0	128	0	0	0	0	0	0	128	0	128
20	758 Insurance - Workman's Comp.	2	634	637	0	533	533	0	26	26	2	75	78
21	759 Insurance - Other	75	0	75	0	0	0	0	0	0	75	0	75
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
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	200	0	200	0	0	0	200	0	200	0	0	0
26	775 Miscellaneous Expenses	984	0	984	0	0	0	1	0	1	983	0	983
27	TOTAL SEWER O&M EXPENSES	48,782	(1,040)	48,742	43,498	(670)	42,828	1,206	(48)	1,158	5,078	(322)	4,756
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	18,945	0	18,945	15,858	0	15,858	774	0	774	2,314	0	2,314
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	5,282	(1,675)	3,607	4,222	(1,203)	3,019	222	(74)	147	838	(397)	440
32	TOTAL SEWER LABOR COSTS	24,227	(1,675)	22,552	20,080	(1,203)	18,877	996	(74)	921	3,151	(397)	2,754

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.

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

0095

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 / Marion / Salt Springs
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	42	63	77	62	67	53	61	66	54	64	73	91	774	0	774	121	894	
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	12	18	22	18	19	15	17	19	15	18	21	26	222	(74)	147	(62)	160	
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	1	1	1	1	1	1	1	7	0	7	13	20	
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	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	26	26	28	28	
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	16	20	16	17	14	16	17	14	17	19	23	200	0	200	13	214	
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	5	6	
27	SEWER CUST ACCTS EXPENSES	66	98	121	97	104	83	95	103	84	100	114	141	1,208	(48)	1,158	125	1,331	
28	Total Labor													Total Labor Adjustments Total Adj. Labor					
29																			
30	701.7 Salaries & Wages - Employees													774 121 894					
31	703.7 Salaries & Wages - Officers, Etc.													0 0 0					
32	704.7 Employee Pensions & Benefits													222 (62) 160					
33	TOTAL SEWER CUST ACCTS LABOR COSTS													996 58 1,054					

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Marion / Salt Springs

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

		(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	166	197	186	189	195	191	201	182	195	202	175	234	2,314	0	2,314	172	2,485	
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	60	71	67	68	71	69	73	66	71	73	63	85	838	(397)	440	635	1,473	
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	3	3	3	3	3	3	3	3	3	3	3	4	40	0	40	1	40	
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	14	16	15	16	16	16	17	15	16	17	14	19	191	0	191	11	202	
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.	13	16	15	15	16	15	16	15	16	16	14	19	186	0	186	8	194	
12	733.8 Contractual Services - Legal	5	6	6	6	6	6	7	6	6	7	6	8	76	0	76	5	80	
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	6	8	7	7	8	7	8	7	8	8	7	9	90	0	90	6	96	
15	741.8 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	18	54	
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	2	
18	756.8 Insurance - Vehicle	8	9	9	9	9	9	10	9	9	10	8	11	110	0	110	19	128	
19	757.8 Insurance - General Liability	9	11	10	10	11	11	11	10	11	11	10	13	128	0	128	14	142	
20	758.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	2	75	78	78	81	
21	759.8 Insurance - Other	5	6	6	6	6	6	6	6	6	7	6	8	75	0	75	3	78	
22	760.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	1	8	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	482	482	
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	71	84	79	80	83	81	85	77	83	86	74	99	983	0	983	61	1,044	
27	SEWER A&G EXPENSES	365	433	409	414	429	420	441	398	429	444	383	513	5,078	(322)	4,756	1,514	6,270	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.8 Salaries & Wages - Employees														2,314	172	2,485		
31	703.8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.8 Employee Pensions & Benefits														838	635	1,473		
33	TOTAL SEWER A&G LABOR COSTS														3,151	807	3,958		

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Marion / Salt Springs

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		Adjust Deltona Utilities Gas Sale	Subtotal Adjusted 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	18,945	0	18,945	18,945	0	0	56	90	(14)	19,076	954	0	1,085	20,030
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	5,282	(1,675)	3,607	5,282	(1,675)	0	15	12	0	3,634	132	998	(520)	4,761
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	8,164	0	8,164	8,164	0	0	0	0	0	8,164	296	0	296	8,460
6	715 1-8 Purchased Power	5,985	0	5,985	5,985	0	0	1	3	0	5,989	0	0	4	5,990
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	858	0	858	858	0	0	0	0	0	858	31	0	31	889
9	720 1-8 Materials and Supplies	4,951	0	4,951	4,951	0	0	3	13	0	4,966	180	0	196	5,147
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.	186	0	186	186	0	0	1	4	0	187	7	0	8	194
12	733 1-8 Contractual Services - Legal	76	0	76	76	0	0	2	0	0	77	3	0	5	80
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	1,202	0	1,202	1,202	0	0	3	0	0	1,205	44	0	47	1,249
15	741 1-8 Rental of Building/Real Prop.	36	0	36	36	0	0	0	16	0	52	2	0	18	54
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	2,589	0	2,589	2,589	0	0	1	5	0	2,595	94	0	100	2,690
18	756 1-8 Insurance - Vehicle	110	0	110	110	0	0	3	11	0	124	4	0	19	128
19	757 1-8 Insurance - General Liability	128	0	128	128	0	0	3	7	0	137	5	0	14	142
20	758 1-8 Insurance - Workman's Comp.	2	634	637	2	634	0	0	1	0	637	23	0	658	661
21	759 1-8 Insurance - Other	75	0	75	75	0	0	0	0	0	75	3	0	3	78
22	760 1-8 Advertising Expense	8	0	8	8	0	0	0	0	0	8	0	0	1	8
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	482	0	0	0	482	0	0	482	482
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	200	0	200	200	0	0	0	13	0	214	0	0	13	214
26	775 1-8 Miscellaneous Expenses	984	0	984	984	0	0	16	13	0	1,013	37	0	68	1,050
27	TOTAL SEWER O&M EXPENSES	48,782	(1,040)	48,742	48,782	(1,040)	482	103	183	(14)	48,496	1,815	998	2,525	52,307

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 / Marion / Salt Springs

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

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

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	15,858		15,858	15,858					15,858	793		793	16,651		
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0					0	0		0	0		
3	704.1-6 Employee Pensions & Benefits	4,222	(1,200)	3,019	4,222	(1,200)				3,019	110		(1,090)	3,129		
4	710.1-6 Purchased Sewer	0		0	0					0			0	0		
5	711.1-6 Sludge Removal	8,164		8,164	8,164					8,164	296		296	8,460		
6	715.1-6 Purchased Power	5,945		5,945	5,945					5,945			0	5,945		
7	716.1-6 Fuel for Power Purchased	0		0	0					0	0		0	0		
8	718.1-6 Chemicals	858		858	858					858	31		31	889		
9	720.1-6 Materials and Supplies	4,752		4,752	4,752					4,752	172		172	4,924		
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	1,112		1,112	1,112					1,112	40		40	1,152		
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	2,587		2,587	2,587					2,587	94		94	2,681		
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	533	533	0	533				533	19		552	552		
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	43,498	(578)	42,920	43,498	(670)	0	0	0	42,828	1,554	0	886	44,384		

Notes:

Col (2) & (5): Per 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 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

0100

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (TXX.7)

Company: SSU / Marion / Salt Springs

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [X] Final [X]

Historic [X] 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	774		774	774				86	(8)	852	43		121	894
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	222	(74)	147	222	(74)			7		154	8		(62)	160
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	7		7	7				12		20	1		13	20
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	1		1	1				5		6	0		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	26	26	0	26			1		27	1		28	28
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	200		200	200				13		214			13	214
26	775.7 Miscellaneous Expenses	1		1	1				4		6	0		5	6
27	TOTAL SEWER CUST ACCT EXPENSES	1,206	(48)	1,158	1,206	(48)	0	0	136	(8)	1,281	50	0	125	1,331

Notes:

Col (2) & (5) Per 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 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Marion / Salt Springs

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] 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	2,314		2,314	2,314			56	4	(7)	2,367	118		172	2,485
2	703.8 Salaries & Wages - Officers, Etc	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	838	(397)	440	838	(397)		15	5		460	17	996	635	1,473
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	40		40	40			1	0		40			1	40
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	191		191	191			3	1		195	7		11	202
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct	186		186	186			1	0		187	7		8	194
12	733.8 Contractual Services - Legal	76		76	76			2	0		77	3		5	80
13	734.8 Contractual Services - Mgmt Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	90		90	90			3	0		93	3		6	96
15	741.8 Rental of Building/Real Prop.	36		36	36			0	16		52	2		18	54
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		2	0		1	2
18	756.8 Insurance - Vehicle	110		110	110			3	11		124	4		19	126
19	757.8 Insurance - General Liability	128		128	128			3	7		137	5		14	142
20	758.8 Insurance - Workman's Comp.	2	75	78	2	75		0	0		78	3		78	81
21	759.8 Insurance - Other	75		75	75			0	0		75	3		3	78
22	760.8 Advertising Expense	8		8	8			0	0		8	0		1	8
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		482	0	0		482			482	482
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	963		963	963			18	9		1,007	37		61	1,044
27	TOTAL SEWER A&G EXPENSES	5,078	(322)	4,756	5,078	(322)	482	183	53	(7)	5,387	208	996	1,514	6,902

Notes:

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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 / Marion / Salt Springs

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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)

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
		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	TEST YEAR DEVIATION FROM GUIDELINE		\$	%
1	701.1-8 Salaries & Wages - Employees	5,002		18,945	13,943	278.75%	5,345	13,600		254.43%	
2	703.1-8 Salaries & Wages - Officers, Etc.	38		0	(38)	-100.00%	41	(41)		-100.00%	
3	704.1-8 Employee Pensions & Benefits	320		3,807	3,287	1027.22%	342	3,265		954.84%	
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0		N.A.	
5	711.1-8 Sludge Removal Expense	1,065		8,184	7,099	666.58%	1,138	7,026		617.33%	
6	715.1-8 Purchased Power	4,387		5,885	1,508	38.43%	4,688	1,297		27.67%	
7	718.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0		N.A.	
8	718.1-8 Chemicals	70		858	788	1126.03%	75	783		1047.30%	
9	720.1-8 Materials and Supplies	98		4,951	4,853	4951.56%	105	4,846		4627.18%	
10	731.1-8 Contractual Services - Engr.	12		0	(12)	-66.85%	13	(12)		-97.05%	
11	732.1-8 Contractual Services - Acct.	44		186	142	322.79%	47	139		295.64%	
12	733.1-8 Contractual Services - Legal	184		76	(88)	-53.88%	175	(100)		-56.84%	
13	734.1-8 Contractual Services - Mgmt. Fees	43		0	(43)	-100.00%	46	(46)		-100.00%	
14	735.1-8 Contractual Services - Other	1		1,202	1,201	120133.45%	1	1,201		112412.88%	
15	741.1-8 Rental of Building/Real Prop.	38		36	(2)	-5.10%	41	(5)		-11.20%	
16	742.1-8 Rental of Equipment	0		1	1	N.A.	0	1		N.A.	
17	750.1-8 Transportation Expense	237		2,589	2,352	992.56%	253	2,336		922.40%	
18	756.1-8 Insurance - Vehicle	227		110	(117)	-51.67%	243	(133)		-54.77%	
19	757.1-8 Insurance - General Liability	320		128	(192)	-60.10%	342	(214)		-62.56%	
20	758.1-8 Insurance - Workman's Comp.	122		637	515	421.76%	130	506		388.26%	
21	759.1-8 Insurance - Other	43		75	32	73.87%	46	29		62.71%	
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.	1,246		0	(1,246)	-100.00%	1,331	(1,331)		-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	3		0	(3)	-100.00%	3	(3)		-100.00%	
25	770.1-8 Bad Debt Expense	40		200	160	401.19%	43	158		369.00%	
26	775.1-8 Miscellaneous Expenses	738		984	246	33.33%	789	195		24.77%	
26	TOTAL SEWER O&M EXPENSES	14,258		48,742	34,484	241.88%	15,236	33,506		219.91%	
27	SUBTOTAL (less accts. 766 & 767)	13,008		48,742	35,733	274.69%	13,902	34,840		71.48%	
28	Average ERC's	181		188	(13)	-7.18%					
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%					
30				Compounded Multiplier =		5.86%					

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

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

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

Column (6) = (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 (70X.1 - 70X.6)

Company: SSU / Marion / Salt Springs

Docket No.: 920195-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) TEST YEAR DEVIATION FROM GUIDELINE		(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	\$	%	
1	701.1-6 Salaries & Wages - Employees	4,307		15,858	11,551	268.18%	4,603	11,255	244.54%	
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		3,019	3,019	N.A.	0	3,019	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	1,065		8,164	7,099	666.59%	1,138	7,026	617.33%	
6	715.1-6 Purchased Power	4,356		5,945	1,589	36.49%	4,655	1,291	27.73%	
7	716.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.	
8	718.1-6 Chemicals	70		858	788	1126.03%	75	783	1047.30%	
9	720.1-6 Materials and Supplies	97		4,752	4,655	4796.63%	104	4,648	4484.07%	
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	1		1,112	1,111	111100.00%	1	1,111	103959.49%	
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	234		2,587	2,353	1005.65%	250	2,337	934.65%	
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		533	533	N.A.	0	533	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	1		0	(1)	-100.00%	1	(1)	-100.00%	
26	TOTAL SEWER O&M EXPENSES	10,131		42,826	32,697	322.74%	10,826	32,002	295.60%	
27	SUBTOTAL (less accts. 766 & 767)	10,131		42,826	32,697	322.74%	10,826	32,002	74.72%	
28	Average ERC's	181		188	(13)	-7.18%				
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%				
30				Compounded Multiplier =		6.88%				

Notes:

(4) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

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

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

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

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

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

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

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

Company: SSW / Marion / Salt Springs

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

FPSC

Docket No.: 920199-W5
 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 12/31/88	(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	190	774	584	307.31%	203	571	281.16%
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0	147	147	N.A.	0	147	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	0	7	7	N.A.	0	7	N.A.
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	26	26	N.A.	0	26	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	40	200	160	401.19%	43	158	369.00%
26	775.7 Miscellaneous Expenses	0	1	1	N.A.	0	1	N.A.
26	TOTAL SEWER O&M EXPENSES	230	1,158	928	403.40%	246	912	371.66%
27	SUBTOTAL (less accts. 766 & 767)	230	1,158	928	403.40%	246	912	78.77%
28	Average ERC's	181	185	(13)	-7.18%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30	Compounded Multiplier =							6.86%

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322

Description of Calculation:

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

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

Column (6) = (1.30 + 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. 20101)

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

Company: SSU / Marlon / Salt Springs

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.	(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	701.8 Salaries & Wages - Employees	505	2,314	1,809	358.12%	540	1,774	328.71%
2	703.8 Salaries & Wages - Officers, Etc.	38	0	(38)	-100.00%	41	(41)	-100.00%
3	704.8 Employee Pensions & Benefits	320	440	120	37.66%	342	99	28.62%
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	31	40	9	28.32%	33	7	20.08%
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	1	191	190	19042.07%	1	190	17812.89%
10	731.8 Contractual Services - Engr.	12	0	(12)	-96.85%	13	(12)	-97.05%
11	732.8 Contractual Services - Acct.	44	186	142	322.79%	47	139	295.54%
12	733.8 Contractual Services - Legal	164	76	(88)	-53.88%	175	(100)	-56.84%
13	734.8 Contractual Services - Mgmt. Fees	43	0	(43)	-100.00%	46	(46)	-100.00%
14	735.8 Contractual Services - Other	0	90	90	N.A.	0	90	N.A.
15	741.8 Rental of Building/Real Prop.	38	36	(2)	-5.10%	41	(5)	-11.20%
16	742.8 Rental of Equipment	0	1	1	N.A.	0	1	N.A.
17	750.8 Transportation Expense	3	1	(2)	-67.87%	3	(2)	-66.64%
18	756.8 Insurance - Vehicle	227	110	(117)	-51.87%	243	(133)	-54.77%
19	757.8 Insurance - General Liability	320	128	(192)	-60.10%	342	(214)	-62.68%
20	758.8 Insurance - Workman's Comp.	122	78	(44)	-36.28%	130	(53)	-40.37%
21	759.8 Insurance - Other	43	75	32	73.87%	46	29	62.71%
22	760.8 Advertising Expense	0	8	8	N.A.	0	8	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	1,246	0	(1,246)	-100.00%	1,331	(1,331)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	3	0	(3)	-100.00%	3	(3)	-100.00%
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	737	963	246	33.32%	788	195	24.78%
26	TOTAL SEWER O&M EXPENSES	3,897	4,756	859	22.07%	4,184	592	14.21%
27	SUBTOTAL (see accts. 766 & 767)	2,648	4,756	2,108	79.62%	2,830	1,927	40.51%
28	Average ERC's	181	168	(13)	-7.18%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30				Compounded Multiplier =	8.89%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

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

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

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

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

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

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in 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 / Marion / Salt Springs
Docket No.: 820199-WS
Test Year Ended: 12/31/91
Interim [X] Final []
Historic [X] Projected []

Explanation: Provide explanation of deviation from previous page.

FP&C
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	13,600	254.43%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(41)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	3,265	954.84%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	7,026	617.33%	
6	715.1-8 Purchased Power	1,297	27.67%	
7	716.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	783	1047.30%	
9	720.1-8 Materials and Supplies	4,846	4827.18%	
10	731.1-8 Contractual Services - Engr.	(12)	-97.05%	
11	732.1-8 Contractual Services - Acct.	139	295.64%	
12	733.1-8 Contractual Services - Legal	(100)	-58.84%	
13	734.1-8 Contractual Services - Mgmt. Fees	(46)	-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	1,201	112412.58%	
15	741.1-8 Rental of Building/Real Prop.	(5)	-11.20%	
16	742.1-8 Rental of Equipment	1	N.A.	
17	750.1-8 Transportation Expense	2,336	922.40%	
18	756.1-8 Insurance - Vehicle	(133)	-54.77%	
19	757.1-8 Insurance - General Liability	(214)	-82.66%	
20	758.1-8 Insurance - Workman's Comp.	506	368.26%	
21	759.1-8 Insurance - Other	29	62.71%	
22	760.1-8 Advertising Expense	8	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(1,331)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	(3)	-100.00%	
25	770.1-8 Bad Debt Expense	158	368.00%	
26	775.1-8 Miscellaneous Expenses	195	24.77%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		33,504	219.91%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Marlon / Salt Springs

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 / Marion / Salt Springs

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 - 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 - 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 357.0816, 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	\$1,929
49				
50	Total Projected Rate Case Expense		1,772,200	1,929
51				
52	Annual Amortization Over 4 Years		\$443,050	\$482
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	110
57	% of Total		100%	0.1089%
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 / Marion / Salt Springs

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 / Marlon / Salt Springs

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 / Marion / Salt Springs

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	3,232	40	2.50%	81	0	81
4	389.1 Other Plant & Misc.	167	18	5.56%	9	0	9
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	1,335	0	N.A.	0	0	0
7	354.2 Structures & Improvements	(77)	32	3.13%	(2)	0	(2)
8	360.2 Collection Sewers - F	105,383	30	3.33%	3,513	0	3,513
9	361.2 Collection Sewers - G	8,195	45	2.22%	182	0	182
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	989	36	2.63%	26	0	26
12	364.2 Flow Measuring Devices	8	5	20.00%	2	0	2
13	365.2 Flow Measuring Installation	2	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	23	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	1,199	32	3.13%	37	0	37
18	370.3 Receiving Wells	184	32	3.13%	6	0	6
19	371.3 Pumping Equipment	3,124	18	5.56%	174	0	174
20	389.3 Other Plant & Misc. Equipment	47	18	5.56%	3	0	3
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	337	0	N.A.	0	0	0
23	354.4 Structures & Improvements	3,760	32	3.13%	118	0	118
24	380.4 Treatment & Disposal	137,340	18	5.56%	7,630	0	7,630
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	440	30	3.33%	15	0	15
27	389.4 Other Plant & Misc. Equipment	83	18	5.56%	5	0	5
28	GENERAL PLANT						
29	353.5 Land & Land Rights	578	0	N.A.	0	0	0
30	354.5 Structures & Improvements	2,869	40	2.50%	72	0	72
31	390.5 Office Furniture & Equipment	1,472	15	6.67%	98	0	98
32	390.51 Computer Equipment	2,274	6	16.67%	379	0	379
33	391.5 Transportation Equipment	1,955	6	16.67%	326	0	326
34	392.5 Stores Equipment	16	18	5.56%	1	0	1
35	393.5 Tools, Shop, & Garage	741	16	6.25%	46	0	46
36	394.5 Laboratory Equipment	164	15	6.67%	11	0	11
37	395.5 Power Operated Equipment	966	12	8.33%	80	0	80
38	396.5 Communication Equipment	305	10	10.00%	30	0	30
39	397.5 Miscellaneous Equipment	103	15	6.67%	7	0	7
40	398.5 Other Tangible Plant	81	10	10.00%	8	0	8
41							
42	INTANGIBLE PLANT	3,399		2.65%	90	0	90
43	COLLECTION PLANT	115,858		3.21%	3,721	0	3,721
44	SYSTEM PUMPING PLANT	4,554		4.82%	219	0	219
45	TREATMENT AND DISPOSAL	141,960		5.47%	7,767	0	7,767
46	GENERAL PLANT	11,524		8.19%	1,059	0	1,059
47							
48	TOTAL DEPRECIATION EXPENSE	277,296		4.64%	12,857	0	12,857
49	AMORTIZATION OF CIAC				(3,895)	0	(3,895)
50	NON-USED AND USEFUL				(3,641)	0	(3,641)
51	NET DEPRECIATION EXPENSE - SEWER				5,321	0	5,321

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Marion / Salt Springs

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	2,150	5.48%	118	0		118
2	Line/Main Extension Fees	113,960	3.31%	3,777	0		3,777
3	Contributed Lines	0	3.31%	0	0		0
4	Cont. Ppty. Other Than Lines	0	4.49%	0	0		0
5	Service Installation Fees	0	2.63%	0	0		0
6	TOTAL SEWER CIAC AMORT. EXPENSE	116,110		3,895	0		3,895

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 / Salt Springs

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	8	2	20.00%
3	365.2 Flow Measuring Installation	2	0	2.63%
4	354.4 Structures & Improvements	3,760	118	3.13%
5	380.4 Treatment & Disposal	137,340	7,630	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	440	15	3.33%
8	389.4 Other Plant & Misc. Equipment	83	5	5.56%
9	COMPOSITE RATE	141,633	7,768	5.48%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	(77)	(2)	3.13%
12	360.2 Collection Sewers - F	105,383	3,513	3.33%
13	361.2 Collection Sewers - G	8,195	182	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	23	1	5.56%
16	354.3 Structures & Improvements	1,199	37	3.13%
17	370.3 Receiving Wells	184	6	3.13%
18	371.3 Pumping Equipment	3,124	174	5.56%
19	389.3 Other Plant & Misc. Equipment	47	3	5.56%
20	COMPOSITE RATE	118,078	3,913	3.31%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	989	26	2.63%
23	COMPOSITE RATE	989	26	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	141,633	7,768	5.48%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	118,078	3,913	3.31%
27	Service Installation Fees (Line 23)	989	26	2.63%
28	COMPOSITE RATE	260,701	11,708	4.49%

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 / Marion / Salt Springs
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)
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE	1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
						%	Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0		0.00%	0
3	352.1 Franchises	81	0	81		0.00%	0
4	389.1 Other Plant & Misc.	9	0	9		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	3,513	0	3,513		0.00%	0
9	361.2 Collection Sewers - G	182	0	182		0.00%	0
10	362.2 Special Collecting	0	0	0		0.00%	0
11	363.2 Services to Customers	26	0	26		0.00%	0
12	364.2 Flow Measuring Devices	2	0	2		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	37	0	37		0.00%	0
18	370.3 Receiving Wells	6	0	6		0.00%	0
19	371.3 Pumping Equipment	174	0	174		0.00%	0
20	389.3 Other Plant & Misc. Equipment	3	0	3		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	118	0	118		47.00%	55
24	380.4 Treatment & Disposal	7,830	0	7,830		47.00%	3,586
25	381.4 Plant Sewers	0	0	0		0.00%	0
26	382.4 Outfall Sewer Lines	15	0	15		0.00%	0
27	389.4 Other Plant & Misc. Equipment	5	0	5		0.00%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0		0.00%	0
30	354.5 Structures & Improvements	72	0	72		0.00%	0
31	390.5 Office Furniture & Equipment	98	0	98		0.00%	0
32	390.51 Computer Equipment	379	0	379		0.00%	0
33	391.5 Transportation Equipment	326	0	326		0.00%	0
34	392.5 Stores Equipment	1	0	1		0.00%	0
35	393.5 Tools, Shop, & Garage	46	0	46		0.00%	0
36	394.5 Laboratory Equipment	11	0	11		0.00%	0
37	395.5 Power Operated Equipment	80	0	80		0.00%	0
38	396.5 Communication Equipment	30	0	30		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	90	0	90			0
43	COLLECTION PLANT	3,721	0	3,721			0
44	SYSTEM PUMPING PLANT	219	0	219			0
45	TREATMENT AND DISPOSAL	7,767	0	7,767			3,641
46	GENERAL PLANT	1,059	0	1,059			0
47							
48	TOTAL	12,857	0	12,857			3,641
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					28.32%	

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

Present Income - Interim / Final

Company: SSU / Marlon / Salt Springs
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 (RAF) INTERIM:	1,901	2,313	4,215	See Notes	
2	REGULATORY ASSESSMENT FEES (RAF) FINAL:	1,901	2,313	4,215		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	1,635	1,635		
6		0	0	0		
7	TOTAL	0	1,635	1,635		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		3,785	0	3,785		
11		0	0	0		
12	TOTAL	3,785	0	3,785		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	5,686	3,948	9,635		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	5,686	3,948	9,635		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 / Salt Springs
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)			(3) 1991 INCOME TAXES (FINAL)			(7) Supporting Schedules	(8) Recap Schedules
		(4) Per Books	(5) Utility Test Year Adjustments	(6) Utility Adjusted Test Year	(4) Per Books	(5) Utility Test Year Adjustments	(6) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	42,252	51,406	90,858	42,252	51,406	90,858	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	49,782	(1,040)	48,742	49,782	2,525	52,307	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	5,321	0	5,321	5,321	0	5,321	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	5,666	3,948	9,635	5,666	3,948	9,635	B-15 (S)	-
8	Pre Tax Operating Expenses	60,790	2,908	63,697	60,790	6,473	67,263	-	-
9	TOTAL PRE-TAX INCOME	(18,537)	48,498	29,961	(18,537)	44,933	26,395	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(18,537)	48,498	29,961	(18,537)	44,933	26,395	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	58,593	(284)	58,309	58,593	162	58,755	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	3,398	(16)	3,382	3,398	9	3,408	-	-
17	Total Taxable Income	(21,936)	48,514	26,579	(21,936)	44,923	22,988	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(8,254)	18,256	10,002	(8,254)	16,905	8,650	-	-
20	Less:								
21	Parent Debt Adjustment	642	0	642	642	0	642	C-8 (S)	-
22	Investment Tax Credit	128	0	128	128	0	128	C-8 (S)	-
23	TOTAL INCOME TAXES	(8,024)	18,256	9,232	(8,024)	16,905	7,880	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Marlon / Salt Springs

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. (%)	28.32%	0.00%	28.32%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Silver Lake Oaks - 473

Putnam County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Putnam / Silver Lake Oaks
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	60,829	(2,956)	57,873	A-6 (S)
2	Utility Land & Land Rights	6,733	0	6,733	A-6 (S)
3	Non-Used & Useful	(16,188)	0	(16,188)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(19,845)	99	(19,745)	A-10 (S)
6	CIAC	(18,375)	0	(18,375)	A-12 (S)
7	Accumulated Amortization of CIAC	4,316	0	4,316	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	(784)	0	(784)	C-7 (S)
12	Working Capital Allowance	1,484	65	1,549	A-17 (S)
13	TOTAL SEWER RATE BASE	16,171	(2,791)	15,380	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Putnam / Silver Lake Oaks
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	60,829	(2,956)	57,873	A-6 (S)	
2	Utility Land & Land Rights	6,733	0	6,733	A-6 (S)	
3	Non-Used & Useful	(16,188)	0	(16,188)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(19,845)	99	(19,745)	A-10 (S)	
6	CIAC	(18,375)	0	(18,375)	A-12 (S)	
7	Accumulated Amortization of CIAC	4,316	0	4,316	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	(784)	0	(784)	C-7 (S)	
12	Working Capital Allowance	1,484	(36)	1,448	A-17 (S)	
13	TOTAL SEWER RATE BASE	16,171	(2,892)	15,279		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Putnam / Silver Lake Oaks

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.	(5,912)	0	(2,956)	A-6 (S)	
3						
4	2.					
5						
6		(5,912)	0	(2,956)		
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.	131	131	131	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	(63)	(32)		
33						
34						
35						
36						
37		131	68	99		
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 / Silver Lake Oaks

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 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	I. ACCUM. AMORT. OF ACQ. ADJUST. (Interim / Final):					
15	1.				A-20 (S)	
16						
17	2.					
18						
19		0	0	0		
20						
21	J. ADVANCES FOR CONSTRUCTION (Interim / Final):					
22	1.				A-16 (S)	
23						
24	2.					
25						
26		0	0	0		
27						
28	K. DEFERRED TAX (Interim / Final):					
29	1.				C-7 (S)	
30						
31	2.					
32						
33		0	0	0		
34						
35	L. WORKING CAPITAL ALLOWANCE (Interim):					
36	1. To adjust for working capital allowance associated with O&M adjustments (Interim Rate).	(36)	(36)	(36)	A-17 (S)	
37						
38	2.					
39						
40						
41		(36)	(36)	(36)		
42						
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	65	65	65	A-17 (S)	
45						
46	2.					
47						
48		65	65	65		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(5,617)	32	(2,892)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(5,716)	133	(2,791)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Putnam / Silver Lake Oaks

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 23397 ENDED 10/16/89	51,676
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 / Putnam / Silver Lake Oaks

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	10/15/89 BALANCE	61,676
17	1989 Additions	3,827
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,827
21	12/31/89 BALANCE	65,503
22	1990 Additions (A/C 101)	2,240
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	2,240
27	12/31/90 BALANCE	67,743
28	1990 General Plant Reallocation Adjustments *	2,519
29	12/31/90 ADJUSTED BALANCE	70,262
30	1991 Additions (A/C 101)	(5,399)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(5,399)
35	12/31/91 BALANCE	64,863

* 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 / Silver Lake Oaks

Docket 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)
1	INTANGIBLE PLANT										
2	351.1 Organization	5,912	(5,912)	0	(0)	(5,912)	0	(0)	2,956	(2,956)	(0)
3	352.1 Franchises	155	313	0	468	0	0	468	311	0	311
4	399.1 Other Plant & Misc.	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	6,602	0	0	6,602	0	0	6,602	6,602	0	6,602
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	18,375	0	0	18,375	0	0	18,375	18,375	0	18,375
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	8,425	0	0	8,425	0	0	8,425	8,425	0	8,425
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	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	28,274	0	0	28,274	0	0	28,274	28,274	0	28,274
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
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	134	(4)	0	129	0	0	129	131	0	131
30	354.5 Structures & Improvements	644	16	0	660	0	0	660	652	0	652
31	390.5 Office Furniture & Equipme	332	5	0	337	0	0	337	335	0	335
32	390.51 Computer Equipment	437	159	0	596	0	0	596	517	0	517
33	391.5 Transportation Equipment	428	33	0	461	0	0	461	444	0	444
34	392.5 Stores Equipment	3	1	0	4	0	0	4	4	0	4
35	393.5 Tools, Shop, & Garage	170	(3)	0	167	0	0	167	168	0	168
36	394.5 Laboratory Equipment	36	3	0	39	0	0	39	37	0	37
37	395.5 Power Operated Equipment	229	(20)	0	210	0	0	210	219	0	219
38	396.5 Communication Equipment	67	5	0	72	0	0	72	69	0	69
39	397.5 Miscellaneous Equipment	21	5	0	26	0	0	26	23	0	23
40	398.5 Other Tangible Plant	18	1	0	19	0	0	19	18	0	18
41											
42	INTANGIBLE PLANT	6,067	(5,600)	0	467	(5,912)	0	467	3,267	(2,956)	311
43	COLLECTION PLANT	24,977	0	0	24,977	0	0	24,977	24,977	0	24,977
44	SYSTEM PUMPING PLANT	8,425	0	0	8,425	0	0	8,425	8,425	0	8,425
45	TREATMENT AND DISPOSAL	28,274	0	0	28,274	0	0	28,274	28,274	0	28,274
46	GENERAL PLANT	2,519	201	0	2,719	0	0	2,719	2,619	0	2,619
47											
48	TOTAL PLANT IN SERVICE	70,262	(5,399)	0	64,863	(5,912)	0	64,863	67,562	(2,956)	64,606
49	LAND & LAND RIGHTS	6,736	(4)	0	6,731	0	0	6,731	6,733	0	6,733
50	TOTAL PIS LESS LAND	63,526	(5,395)	0	58,131	(5,912)	0	58,131	60,829	(2,956)	57,873

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

NARUC Account 106 represents Completed Construction not Classified, subaccount 351.3

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

Company: SSU / Putnam / Silver Lake Oaks

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 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	311	0	0	311	0%	0	
4	389.1 Other Plant & Misc.	0	0	0	0	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	6,602	0	0	6,602	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	16,375	12,599	0	5,776	49%	2,830	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	0	0	0	0	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	0	0	0	0	0%	0	
19	371.3 Pumping Equipment	8,425	5,776	0	2,649	48%	1,298	
20	389.3 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0%	0	
23	354.4 Structures & Improvements	0	0	0	0	87%	0	
24	380.4 Treatment & Disposal	28,274	0	0	28,274	87%	24,598	
25	381.4 Plant Sewers	0	0	0	0	87%	0	
26	382.4 Outfall Sewer Lines	0	0	0	0	87%	0	
27	389.4 Other Plant & Misc. Equipmen	0	0	0	0	87%	0	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	131	0	0	131	0%	0	
30	354.5 Structures & Improvements	652	0	0	652	0%	0	
31	390.5 Office Furniture & Equipment	335	0	0	335	0%	0	
32	390.51 Computer Equipment	517	0	0	517	0%	0	
33	391.5 Transportation Equipment	444	0	0	444	0%	0	
34	392.5 Stores Equipment	4	0	0	4	0%	0	
35	393.5 Tools, Shop, & Garage	168	0	0	168	0%	0	
36	394.5 Laboratory Equipment	37	0	0	37	0%	0	
37	395.5 Power Operated Equipment	219	0	0	219	0%	0	
38	396.5 Communication Equipment	69	0	0	69	0%	0	
39	397.5 Miscellaneous Equipment	23	0	0	23	0%	0	
40	398.5 Other Tangible Plant	18	0	0	18	0%	0	
41								
42	INTANGIBLE PLANT	311	0	0	311		0	
43	COLLECTION PLANT	24,977	12,599	0	12,378		2,830	
44	SYSTEM PUMPING PLANT	8,425	5,776	0	2,649		1,298	
45	TREATMENT AND DISPOSAL PLANT	28,274	0	0	28,274		24,598	
46	GENERAL PLANT	2,619	0	0	2,619		0	
47								
48	TOTAL PLANT IN SERVICE	64,606	18,375	0	46,231		28,727	
49	LAND & LAND RIGHTS	6,733	0	0	6,733		0	
50	TOTAL PIS LESS LAND	57,873	18,375	0	39,498		28,727	
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						62.14%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Putnam / Silver Lake Oaks
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	28,727	0	28,727	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(12,539)	0	(12,539)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	16,188	0	16,188	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Silver Lake Oaks

FPSC

Docket No.: 920189-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 23397 ENDED 10/16/89	14,805
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 / Putnam / Silver Lake Oaks

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	12/31/85 BALANCE	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	14,805
17	1989 Additions	522
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	522
21	12/31/89 BALANCE	15,127
22	1990 Additions	2,652
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	2,652
26	12/31/90 BALANCE	17,779
27	1990 General Plant Reallocation Adjustments *	718
28	12/31/90 ADJUSTED BALANCE	18,497
29	1991 Additions	2,696
30	1991 Retirements	0
31	1991 Adjustments	(68)
32	1991 Net Additions	2,628
33	12/31/91 BALANCE	21,124

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Silver Lake Oaks

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	131	(0)	131	(131)	(131)	0	131	(131)	0
3	352.1 Franchises	2	8	9	0	0	9	5	0	5
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	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - G	5,444	408	5,853	0	0	5,853	5,649	0	5,649
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	2,777	468	3,245	0	0	3,245	3,011	0	3,011
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	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	9,319	1,571	10,890	0	0	10,890	10,104	0	10,104
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
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	85	16	101	0	0	101	83	0	93
31	390.5 Office Furniture & Equipment	107	22	129	0	0	129	118	0	118
32	390.51 Computer Equipment	55	86	141	0	63	204	98	32	130
33	391.5 Transportation Equipment	271	74	345	0	0	345	308	0	308
34	392.5 Stores Equipment	1	0	1	0	0	1	1	0	1
35	393.5 Tools, Shop, & Garage	77	11	87	0	0	87	82	0	82
36	394.5 Laboratory Equipment	16	2	19	0	0	19	17	0	17
37	395.5 Power Operated Equipment	175	18	194	0	0	194	185	0	185
38	396.5 Communication Equipment	26	7	33	0	0	33	29	0	29
39	397.5 Miscellaneous Equipment	4	2	5	0	0	5	4	0	4
40	398.5 Other Tangible Plant	7	2	9	0	0	9	8	0	8
41		0								
42	INTANGIBLE PLANT	133	8	141	(131)	(131)	10	137	(131)	6
43	COLLECTION PLANT	5,444	408	5,853	0	0	5,853	5,649	0	5,649
44	SYSTEM PUMPING PLANT	2,777	468	3,245	0	0	3,245	3,011	0	3,011
45	TREATMENT AND DISPOSAL	9,319	1,571	10,890	0	0	10,890	10,104	0	10,104
46	GENERAL PLANT	824	241	1,064	0	63	1,127	944	32	976
47										
48	TOTAL SEWER ACCUM. DEP.	18,497	2,696	21,192	(131)	(68)	21,124	19,845	(99)	19,745

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Putnam / Silver Lake Oaks

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. DEPRE.			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	5	0	5	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	380.2 Collection Sewers - F	0	0	0	0%	0
9	381.2 Collection Sewers - G	5,649	693	4,956	49%	2,428
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	0	0	0	0%	0
12	364.2 Flow Measuring Devices	0	0	0	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	0	0	0	0%	0
19	371.3 Pumping Equipment	3,011	318	2,693	49%	1,320
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	0	0	0	87%	0
24	380.4 Treatment & Disposal	10,104	0	10,104	87%	8,791
25	381.4 Plant Sewers	0	0	0	87%	0
26	382.4 Outfall Sewer Lines	0	0	0	87%	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	87%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	93	0	93	0%	0
31	390.5 Office Furniture & Equipment	118	0	118	0%	0
32	390.51 Computer Equipment	130	0	130	0%	0
33	391.5 Transportation Equipment	308	0	308	0%	0
34	392.5 Stores Equipment	1	0	1	0%	0
35	393.5 Tools, Shop, & Garage	82	0	82	0%	0
36	394.5 Laboratory Equipment	17	0	17	0%	0
37	395.5 Power Operated Equipment	185	0	185	0%	0
38	396.5 Communication Equipment	29	0	29	0%	0
39	397.5 Miscellaneous Equipment	4	0	4	0%	0
40	398.5 Other Tangible Plant	8	0	8	0%	0
41						
42	INTANGIBLE PLANT	6	0	6		0
43	COLLECTION PLANT	5,649	693	4,956		2,428
44	SYSTEM PUMPING PLANT	3,011	318	2,693		1,320
45	TREATMENT AND DISPOSAL	10,104	0	10,104		8,791
46	GENERAL PLANT	976	0	976		0
47						
48	TOTAL SEWER ACCUM. DEP.	19,745	1,010	18,735		12,539
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				66.93%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Silver Lake Oaks

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 23397 ENDED 10/18/89	18,375
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 / Putnam / Silver Lake Oaks

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	10/16/89 BALANCE	18,375
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	18,375
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	18,375
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	18,375

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

Company: SSU / Putnam / Silver Lake Oaks
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	Liner/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	18,375	0	18,375	0	0	18,375	18,375	0	18,375	
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	18,375	0	18,375	0	0	18,375	18,375	0	18,375	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Putnam / Silver Lake Oaks

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 23397 ENDED 10/15/89	3,304
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 / Putnam / Silver Lake Oaks

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	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	10/16/89 BALANCE	3,306
17	1989 Additions	109
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	109
21	12/31/89 BALANCE	3,415
22	1990 Additions	601
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	601
26	12/31/90 BALANCE	4,016
27	1991 Additions	601
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	601
31	12/31/91 BALANCE	4,617

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Putnam / Silver Lake Oaks

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	3,306	0	3,306	0	0	3,306	3,306	0	3,306	
2	Line/Main Extension Fees	0	0	0	0	0	0	0	0	0	
3	Contributed Lines	710	601	1,311	0	0	1,311	1,010	0	1,010	
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	4,016	601	4,617	0	0	4,617	4,316	0	4,316	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Putnam / Silver Lake Oaks

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 / Silver Lake Oaks

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)
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 / Silver Lake Oaks

FPSC

Docket No.: 920199-WS
 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 / Silver Lake Oaks
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)			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	11,872	(286)	11,586	11,872	524	12,396	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,484	(36)	1,448	1,484	65	1,549	

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), (5)

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	206,688,453	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)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,184	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)	(3)
		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	184,187
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	387,128	0
21	Other Current Liabilities	1,457,978	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	60,319,460	60,298,631
28	Advances For Construction	1,082,297	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 / Putnam / Silver Lake Oaks

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
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 - %	62.14%	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 - %	66.93%	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

Silver Lake Oaks - 473

Putnam County (SSU)

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

Company: SSU / Putnam / Silver Lake Oaks
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

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	5,926	(63)	5,863	10,930	16,793	166.42%	B-4, B-3 (S)	
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	5,926	(63)	5,863	10,930	16,793		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	11,872	524	12,396	0	12,396		B-6 (S)	
6	Depreciation, net of CIAC Amort.	593	0	593	0	593		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	857	440	1,297	492	1,789		B-15, B-3 (S)	
9	Provision For Income Taxes	(3,367)	(326)	(3,693)	3,928	235		B-18, B-3 (S)	
10	TOTAL OPERATING EXPENSES	8,955	638	10,594	4,420	15,013			
11	NET OPERATING INCOME:	(4,029)	(702)	(4,731)	6,510	1,779			
12	RATE BASE	18,171		15,380		15,380		A-2 (S)	
13	RATE OF RETURN	-22.17%		-30.76%		11.57%		D-1 (S)	

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

Company: SSU / Putnam / Silver Lake Oaks
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	5,926	(63)	5,863	9,986	15,849	170.33%		
3	Other Revenues	0	0	0	0	0			B-4 (S)
4	TOTAL OPERATING REVENUES	5,926	(63)	5,863	9,986	15,849			B-4, B-3 (S)
	OPERATING EXPENSES:								
5	Operation & Maintenance	11,872	(286)	11,586	0	11,586			B-6 (S)
6	Depreciation, net of CIAC Amort.	593	0	593	0	593			B-14 (S)
7	Amortization	0	0	0	0	0			B-18 (S)
8	Taxes Other Than Income	857	440	1,297	449	1,747			B-15, B-3 (S)
9	Provision For Income Taxes	(3,367)	(19)	(3,386)	3,589	203			B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	9,955	136	10,091	4,038	14,129			
11	NET OPERATING INCOME:	(4,029)	(199)	(4,228)	5,948	1,720			
12	RATE BASE	18,171		15,279		15,279			A-2 (S)
13	RATE OF RETURN	-22.17%		-27.67%		11.26%			D-1 (S)

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

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 920189-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	15,279	15,380	A-2 (S)	-
5	Required Income (L3 x L4)	1,720	1,779	-	-
6	Adjusted Income under Present Rates	(4,228)	(4,731)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	5,948	6,510	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	9,537	10,438	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	9,986	10,930	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	9,537	10,438	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	3,589	3,928	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	449	492	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	5,948	6,510		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%	11.18%	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 / Putnam / Silver Lake Oaks

FPSC

Docket No.: 920189-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.	(63)	(63)	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)	(63)	(63)		
8					
9	1. Reclassify pension & benefits consistent with NARUC.	(286)	(286)	B-6 (S)	
10					
11	2. Add allocation of current rate case expense amortization.		110	B-6 (S)	
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		23	B-6 (S)	
14					
15	4. Add allocation of estimated annual Lehigh expenses.		42	B-6 (S)	
16					
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(3)	B-6 (S)	
18					
19	6. Calculate proforma attrition adjustments.		412	B-6 (S)	
20					
21	7. Add allocation of post retirement benefits.		226	B-6 (S)	
22					
23		(286)	524		
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.	(3)	(3)	B-15 (S)	
41					
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	443	443	B-15 (S)	
43	and reclassify consistent with NARUC.				
44					
45		440	440		
46	F. INCOME TAXES:				
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(19)	(326)	B-17 (S)	
48					
49	2.				
50					
51					
52		(19)	(326)		
53					
54					
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(199)	(702)		

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Putnam / Silver Lake Oaks
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	5,811	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	5,811	52		5,863
	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	115	0		
17	SUBTOTAL OTHER SEWER SALES	115	(115)		0
18	TOTAL SEWER SALES	5,926	(63)		5,863
	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)	5,926	(63)		5,863
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	5,926	(63)		5,863

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 / Silver Lake Oaks

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	(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)		
		(3) Per Books O & M	(4) Adjustments	(6) Adjusted O & M	(7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(12) Per Books O & M	(13) Adjustments	(14) Adjusted O & M	(15) Per Books O & M	(16) Adjustments	(17) Adjusted O & M
1	701 Salaries & Wages - Employees	5,136	288	5,425	4,435	222	4,656	176	27	203	526	39	565
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,436	(190)	1,246	1,195	(320)	875	50	(14)	36	190	144	335
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	800	29	829	800	29	829	0	0	0	0	0	0
6	715 Purchased Power	2,199	1	2,200	2,190	0	2,190	0	1	1	9	0	9
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	825	34	859	780	28	808	2	3	5	44	2	46
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	42	2	44	0	0	0	0	0	0	42	2	44
12	733 Contractual Services - Legal	17	1	18	0	0	0	0	0	0	17	1	18
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	335	13	348	315	11	326	0	0	0	21	1	22
15	741 Rental of Building/Real Prop.	8	4	12	0	0	0	0	0	0	8	4	12
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expense	560	22	581	559	20	580	0	1	1	0	0	0
18	756 Insurance - Vehicle	25	4	29	0	0	0	0	0	0	25	4	29
19	757 Insurance - General Liability	29	3	32	0	0	0	0	0	0	29	3	32
20	758 Insurance - Workman's Comp.	1	178	179	0	154	154	0	6	6	1	18	18
21	759 Insurance - Other	17	1	18	0	0	0	0	0	0	17	1	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	110	110	0	0	0	0	0	0	0	110	110
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	46	3	49	0	0	0	46	3	49	0	0	0
26	775 Miscellaneous Expenses	224	15	239	(0)	(0)	(0)	0	1	1	223	14	237
27	TOTAL SEWER O&M EXPENSES	11,872	524	12,396	10,444	152	10,595	274	28	303	1,154	344	1,498
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	5,136	288	5,425	4,435	222	4,656	176	27	203	526	39	565
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	1,436	(190)	1,246	1,195	(320)	875	50	(14)	36	190	144	335
32	TOTAL SEWER LABOR COSTS	6,572	99	6,671	5,630	(98)	5,531	226	13	240	716	183	900

0152

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

Company: SSU / Putnam / Silver Lake Oaks

Docket No.: 820199-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	5,136	0	5,136	4,435	0	4,435	176	0	176	526	0	526	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	1,436	(458)	978	1,195	(350)	844	50	(17)	33	190	(90)	100	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	800	0	800	800	0	800	0	0	0	0	0	0	
6	715 Purchased Power	2,199	0	2,199	2,190	0	2,190	0	0	0	9	0	9	
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	825	0	825	780	0	780	2	0	2	44	0	44	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	42	0	42	0	0	0	0	0	0	42	0	42	
12	733 Contractual Services - Legal	17	0	17	0	0	0	0	0	0	17	0	17	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	335	0	335	315	0	315	0	0	0	21	0	21	
15	741 Rental of Building/Real Prop.	8	0	8	0	0	0	0	0	0	8	0	8	
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
17	750 Transportation Expense	560	0	560	559	0	559	0	0	0	0	0	0	
18	756 Insurance - Vehicle	25	0	25	0	0	0	0	0	0	25	0	25	
19	757 Insurance - General Liability	29	0	29	0	0	0	0	0	0	29	0	29	
20	758 Insurance - Workman's Comp.	1	172	173	0	149	149	0	6	6	1	17	18	
21	759 Insurance - Other	17	0	17	0	0	0	0	0	0	17	0	17	
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	46	0	46	0	0	0	46	0	46	0	0	0	
26	775 Miscellaneous Expenses	224	0	224	(0)	0	(0)	0	0	0	223	0	223	
27	TOTAL SEWER O&M EXPENSES	11,872	(286)	11,586	10,444	(201)	10,242	274	(11)	263	1,184	(73)	1,081	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	5,136	0	5,136	4,435	0	4,435	176	0	176	526	0	526	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	1,436	(458)	978	1,195	(350)	844	50	(17)	33	190	(90)	100	
32	TOTAL SEWER LABOR COSTS	6,572	(458)	6,114	5,630	(350)	5,279	226	(17)	209	716	(90)	626	

0153

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

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.

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

24-Apr-92

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Putnam / Silver Lake Oaks

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	10	14	18	14	15	12	14	15	12	15	17	21	176	0	176	27	203	
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	4	3	4	4	4	4	5	6	50	(17)	33	(14)	36	
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	1	
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	6	6	
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	2	4	5	4	4	3	4	4	3	4	4	5	46	0	46	3	49	
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	15	22	27	22	24	19	22	23	19	23	26	32	274	(11)	263	28	303	
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor	
29																			
30	701.7 Salaries & Wages - Employees															176	27	203	
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.7 Employee Pensions & Benefits															50	(14)	36	
33	TOTAL SEWER CUST ACCTS LABOR COSTS															226	13	240	

0156

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Putnam / Silver Lake Oaks

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	38	45	42	43	44	43	46	41	44	46	40	53	526	0	526	39	565
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	14	16	15	16	16	16	17	15	16	17	14	19	190	(90)	100	144	335
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	9	0	9	0	9
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	3	4	4	4	4	4	4	3	4	4	3	4	44	0	44	2	46
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	3	3	4	3	4	3	4	4	3	4	42	0	42	2	44
12	733.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	2	1	2	17	0	17	1	18
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	1	2	2	2	2	2	2	2	2	2	2	2	21	0	21	1	22
15	741.8 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8	4	12
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	25	0	25	4	29
19	757.8 Insurance - General Liability	2	2	2	2	2	2	3	2	2	3	2	3	29	0	29	3	32
20	758.8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	1	17	18	18	18
21	759.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	2	17	0	17	1	18
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	110	110
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	16	19	18	18	19	18	19	18	19	20	17	23	223	0	223	14	237
27	SEWER A&G EXPENSES	83	98	93	94	97	95	100	91	97	101	87	117	1,154	(73)	1,081	344	1,499
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor
29																		
30	701.8 Salaries & Wages - Employees															526	39	565
31	703.8 Salaries & Wages - Officers, Etc.															0	0	0
32	704.8 Employee Pensions & Benefits															190	144	335
33	TOTAL SEWER A&G LABOR COSTS															716	183	900

0157

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

Company: SSU / Putnam / Silver Lake Oaks

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [X] Final [X]
 Historic [X] 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	5,136	0	5,136	5,136	0	0	13	20	(3)	5,166	258	0	288	5,425
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	1,436	(458)	978	1,436	(458)	0	3	3	0	984	36	226	(190)	1,244
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	800	0	800	800	0	0	0	0	0	800	29	0	29	829
6	715.1-8 Purchased Power	2,199	0	2,199	2,199	0	0	0	1	0	2,200	0	0	1	2,200
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	825	0	825	825	0	0	1	3	0	828	30	0	34	860
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.	42	0	42	42	0	0	0	0	0	43	2	0	2	44
12	733.1-8 Contractual Services - Legal	17	0	17	17	0	0	0	0	0	18	1	0	1	18
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	335	0	335	335	0	0	1	0	0	336	12	0	13	348
15	741.1-8 Rental of Building/Real Prop.	8	0	8	8	0	0	0	4	0	12	0	0	4	12
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	560	0	560	560	0	0	0	1	0	561	20	0	22	581
18	756.1-8 Insurance - Vehicle	25	0	25	25	0	0	1	3	0	28	1	0	4	29
19	757.1-8 Insurance - General Liability	29	0	29	29	0	0	1	1	0	31	1	0	3	32
20	758.1-8 Insurance - Workman's Comp	1	172	173	1	172	0	0	0	0	173	6	0	179	179
21	759.1-8 Insurance - Other	17	0	17	17	0	0	0	0	0	17	1	0	1	18
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	110	0	0	0	110	0	0	110	110
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	46	0	46	46	0	0	0	3	0	49	0	0	3	49
26	775.1-8 Miscellaneous Expenses	224	0	224	224	0	0	4	3	0	230	6	0	15	239
27	TOTAL SEWER O&M EXPENSES	11,872	(286)	11,586	11,872	(286)	110	23	42	(3)	11,758	412	226	524	12,306

Notes:

Col (2) & (5): Per 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 = 8.67%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

hr225

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

Docket No. 920199-WS
Test Year Ended: 12/31/91
Interim (X) Final (X)
Historic (X) 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 Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	701 1-6 Salaries & Wages - Employees	4,435		4,435	4,435						4,435	222		222	4,656
2	701 1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704 1-6 Employee Pensions & Benefits	1,195	(350)	844	1,195	(350)					844	31		(320)	875
4	710 1-6 Purchased Sewer	0		0	0						0	0		0	0
5	711 1-6 Sludge Removal	800		800	800						800	29		29	829
6	715 1-6 Purchased Power	2,190		2,190	2,190						2,190	0		0	2,190
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	178
9	720 1-6 Materials and Supplies	780		780	780						780	28		28	808
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	315		315	315						315	11		11	326
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	559		559	559						559	20		20	580
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	10,444	(201)	10,242	10,444	(201)	0	0	0	0	10,242	353	0	152	10,595

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 4.12% (A/C 601/701 and 603/703 - 5.00%)

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

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

FPSC
Schedule: B-6 (5)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (5) 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		Adjust Deltona Utilities Gas Sale	Subtotal Adjusted 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	176		176	176				19	(2)	194	10		27	200
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	50	(17)	33	50	(17)			2		35	1		(14)	36
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		4	0		3	5
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	0		0	0				1		1	0		1	1
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		6	0		6	6
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	46		46	46				3		49			3	49
26	775.7 Miscellaneous Expenses	0		0	0				1		1	0		1	1
27	TOTAL SEWER CUST ACCT EXPENSES	274	(11)	263	274	(11)	0	0	38	(2)	291	11	0	28	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 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 / \$10,200,389 = 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.

tr226

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

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.

FP&C
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	526		526	526			13	1	(2)	538	27		39	585
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	190	(90)	100	190	(90)		3	1		105	4	226	144	335
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	9		9	9			0	0		9	0		0	9
7	718.8 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	44		44	44			1	0		44	2		2	46
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	42		42	42			0	0		43	2		2	44
12	733.8 Contractual Services - Legal	17		17	17			0	0		18	1		1	19
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	21		21	21			1	0		21	1		1	22
15	741.8 Rental of Building/Real Prop.	8		8	8			0	4		12	0		4	12
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	25		25	25			1	3		28	1		4	29
19	757.8 Insurance - General Liability	29		29	29			1	1		31	1		3	32
20	758.8 Insurance - Workman's Comp	1	17	18	1	17		0	0		18	1		18	18
21	759.8 Insurance - Other	17		17	17			0	0		17	1		1	18
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		110	0	0		110	0		110	110
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	223		223	223			4	2		229	8		14	237
27	TOTAL SEWER A&G EXPENSES	1,154	(73)	1,081	1,154	(73)	110	23	12	(2)	1,224	48	226	344	1,468

Notes:

Col (2) & (5): Per 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" (480.125) 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.

hr226

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 12/31/90	(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	701.1-8 Salaries & Wages - Employees	8,175	5,138	(1,039)	-18.82%	5,991	(855)	-14.27%
2	703.1-8 Salaries & Wages - Officers, Etc.	3	0	(3)	-100.00%	3	(3)	-100.00%
3	704.1-8 Employee Pensions & Benefits	1,149	978	(171)	-14.89%	1,115	(137)	-12.27%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	330	800	470	142.31%	320	479	149.75%
6	715.1-8 Purchased Power	1,840	2,199	359	34.09%	1,591	608	38.20%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	226	170	(56)	-24.69%	219	(48)	-22.38%
9	720.1-8 Materials and Supplies	1,901	825	(1,076)	-56.59%	1,844	(1,019)	-55.25%
10	731.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	128	42	(86)	-66.97%	124	(82)	-65.96%
12	733.1-8 Contractual Services - Legal	71	17	(54)	-75.79%	60	(52)	-75.04%
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	N.A.	0	0	N.A.
14	735.1-8 Contractual Services - Other	472	335	(137)	-28.93%	458	(123)	-26.75%
15	741.1-8 Rental of Building/Fleet Prop.	0	8	8	N.A.	0	8	N.A.
16	742.1-8 Rental of Equipment	70	0	(70)	-99.56%	68	(68)	-99.54%
17	750.1-8 Transportation Expense	449	560	111	24.69%	436	124	28.51%
18	756.1-8 Insurance - Vehicle	141	25	(116)	-82.32%	137	(112)	-81.77%
19	757.1-8 Insurance - General Liability	143	29	(114)	-79.71%	139	(110)	-79.08%
20	758.1-8 Insurance - Workman's Comp.	0	173	173	N.A.	0	173	N.A.
21	759.1-8 Insurance - Other	51	17	(34)	-66.68%	49	(32)	-65.66%
22	760.1-8 Advertising Expense	14	2	(12)	-87.20%	14	(12)	-86.81%
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	68	0	(68)	-100.00%	68	(68)	-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	0	46	46	N.A.	0	46	N.A.
26	775.1-8 Miscellaneous Expenses	861	224	(637)	-74.03%	835	(612)	-73.23%
26	TOTAL SEWER O&M EXPENSES	13,892	11,586	(2,306)	-16.60%	13,478	(1,992)	-14.84%
27	SUBTOTAL (less accts. 766 & 767)	13,824	11,586	(2,238)	-16.19%	13,412	(1,826)	-15.76%
28	Average ERC's	29	27	(2)	-6.90%			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30					Compounded Multiplier =			-2.98%

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.8)

Company: SSU / Putnam / Silver Lake Oaks

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)	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/90	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%	
1	701.1-6 Salaries & Wages - Employees	3,895	4,435	740	20.02%	3,585	850	23.70%	
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.	
3	704.1-6 Employee Pensions & Benefits	682	844	162	23.81%	682	163	27.61%	
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.	
5	711.1-6 Sludge Removal Expense	330	800	470	142.31%	320	479	149.75%	
6	715.1-6 Purchased Power	1,619	2,190	571	35.27%	1,571	619	39.42%	
7	718.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.	
8	718.1-6 Chemicals	226	170	(56)	-24.69%	219	(49)	-22.38%	
9	720.1-6 Materials and Supplies	1,715	780	(935)	-54.51%	1,864	(884)	-53.12%	
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	283	315	32	11.27%	275	40	14.69%	
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.	
16	742.1-6 Rental of Equipment	52	0	(52)	-100.00%	50	(50)	-100.00%	
17	750.1-6 Transportation Expense	428	559	131	30.69%	415	144	34.70%	
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.		149	149	N.A.	0	149	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	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		(0)	(0)	N.A.	0	(0)	N.A.	
26	TOTAL SEWER O&M EXPENSES	9,030	10,242	1,212	13.42%	8,761	1,481	16.91%	
27	SUBTOTAL (less accts. 766 & 767)	9,030	10,242	1,212	13.42%	8,761	1,481	16.89%	
28	Average ERC's	29	27	(2)	-6.90%				
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%				
30			Compounded Multiplier =		-2.98%				

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 CPI-U) - 1. (Standard Operating Procedure No. 201 D)

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

Company: SSU / Putnam / Silver Lake Oaks

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.7 Salaries & Wages - Employees	237	176	(61)	-25.79%	230	(54)	-23.51%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	34	33	(1)	-1.50%	33	1	1.52%
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	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	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 - Workman'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		46	46	N.A.	0	46	N.A.
26	775.7 Miscellaneous Expenses		0	0	N.A.	0	0	N.A.
26	TOTAL SEWER O&M EXPENSES	271	263	(8)	-2.90%	263	0	0.00%
27	SUBTOTAL (See accts. 766 & 767)	271	263	(8)	-2.90%	263	0	0.00%
28	Average ERC's	29	27	(2)	-6.90%			
29	Average Consumer Price Index - U	130.7	136.2	6	4.21%			
30			Compounded Multiplier =		-2.98%			

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 (70X.8)

Company: SSU / Putnam / Silver Lake Oaks

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 (5)
 Page 4 of 5
 Preparer: Chuck Lewis
 Recap Schedules: B-8 (5) 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	2,243	526	(1,717)	-76.56%	2,178	(1,650)	-75.84%
2	703.8 Salaries & Wages - Officers, Etc.	3	0	(3)	-100.00%	3	(3)	-100.00%
3	704.8 Employee Pensions & Benefits	433	100	(333)	-76.88%	420	(320)	-76.17%
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	21	9	(12)	-56.95%	20	(11)	-55.63%
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	186	44	(142)	-76.61%	180	(137)	-75.89%
10	731.8 Contractual Services - Engr.		0	0	N.A.	0	0	N.A.
11	732.8 Contractual Services - Acct.	125	42	(83)	-66.37%	124	(82)	-65.96%
12	733.8 Contractual Services - Legal	71	17	(54)	-75.70%	69	(52)	-75.04%
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	189	21	(168)	-89.14%	183	(163)	-88.81%
15	741.8 Rental of Building/Real Prop.		8	8	N.A.	0	8	N.A.
16	742.8 Rental of Equipment	18	0	(18)	-98.27%	17	(17)	-98.22%
17	750.8 Transportation Expense	21	0	(21)	-98.98%	20	(20)	-98.92%
18	756.8 Insurance - Vehicle	141	25	(116)	-82.32%	137	(112)	-81.77%
19	757.8 Insurance - General Liability	143	29	(114)	-79.71%	139	(110)	-79.08%
20	758.8 Insurance - Workman's Comp.		18	18	N.A.	0	18	N.A.
21	759.8 Insurance - Other	51	17	(34)	-66.68%	49	(32)	-65.68%
22	760.8 Advertising Expense	14	2	(12)	-87.20%	14	(12)	-86.81%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	68	0	(68)	-100.00%	66	(66)	-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	861	223	(638)	-74.06%	835	(812)	-73.27%
26	TOTAL SEWER O&M EXPENSES	4,591	1,061	(3,510)	-76.46%	4,454	(3,373)	-75.73%
27	SUBTOTAL (less accts. 766 & 767)	4,523	1,061	(3,442)	-76.10%	4,388	(3,307)	-305.96%
28	Average ERC's	39	27	(12)	-4.90%			
29	Average Consumer Price Index - U	130.7	136.2	5	4.21%			
30			Compounded Multiplier =		-2.96%			

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-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	(855)	-14.27%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(3)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	(137)	-12.27%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	479	149.75%		
6	715.1-8 Purchased Power	608	38.20%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	(49)	-22.38%		
9	720.1-8 Materials and Supplies	(1,019)	-55.25%		
10	731.1-8 Contractual Services - Engr.	0	N.A.		
11	732.1-8 Contractual Services - Acct.	(82)	-65.96%		
12	733.1-8 Contractual Services - Legal	(52)	-75.04%		
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	(123)	-26.75%		
15	741.1-8 Rental of Building/Real Prop.	8	N.A.		
16	742.1-8 Rental of Equipment	(68)	-89.54%		
17	750.1-8 Transportation Expense	124	28.51%		
18	756.1-8 Insurance - Vehicle	(112)	-81.77%		
19	757.1-8 Insurance - General Liability	(110)	-79.08%		
20	758.1-8 Insurance - Workman's Comp.	173	N.A.		
21	759.1-8 Insurance - Other	(32)	-65.66%		
22	760.1-8 Advertising Expense	(12)	-66.81%		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(66)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.		
25	770.1-8 Bad Debt Expense	46	N.A.		
26	775.1-8 Miscellaneous Expenses	(612)	-73.22%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		(1,892)	-14.04%		

CONTRACTUAL SERVICES - 1991

Company: SSU / Putnam / Silver Lake Oaks

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 / Silver Lake Oaks

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	20 - 85	82,972
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 Cressae		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	FPSC			3,306
34				Others
35				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			
48	Current Rate Case Expense		\$1,772,200	\$438
49				
50	Total Projected Rate Case Expense		1,772,200	438
51				
52	Annual Amortization Over 4 Years		\$443,050	\$110
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	25
57	% of Total		100%	0.0247%
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 / Silver Lake Oaks

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 / Silver Lake Oaks

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		(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		(C) General Plant Accum. Dep.					Average No. of Customers (Total Company)					A-9 (W), A-10 (S)
14												
15												
16												
17												
18												
19												
20												
21												
22												
23		B-SCHEDULES (INCOME STATEMENT):										
24												
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		(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 / Putnam / Silver Lake Oaks

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-16 (S)
Supporting Schedules: A-6 (S)

Line No.	Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)
		1991	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
		Adj. Avg. P/S	Life	Rate (%)	Per Books	Acquisition	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	311	40	2.50%	8	0	8
4	389.1 Other Plant & Misc.	0	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	8,602	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	18,375	45	2.22%	408	0	408
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	0	38	2.63%	0	0	0
12	364.2 Flow Measuring Devices	0	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	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	0	32	3.13%	0	0	0
19	371.3 Pumping Equipment	8,425	18	5.56%	468	0	468
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	0	0	N.A.	0	0	0
23	354.4 Structures & Improvements	0	32	3.13%	0	0	0
24	380.4 Treatment & Disposal	28,274	18	5.56%	1,571	0	1,571
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
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	131	0	N.A.	0	0	0
30	354.5 Structures & Improvements	652	40	2.50%	16	0	16
31	390.5 Office Furniture & Equipment	335	15	6.67%	22	0	22
32	390.51 Computer Equipment	517	6	16.67%	86	0	86
33	391.5 Transportation Equipment	444	6	16.67%	74	0	74
34	392.5 Stores Equipment	4	18	5.56%	0	0	0
35	393.5 Tools, Shop, & Garage	168	16	6.25%	11	0	11
36	394.5 Laboratory Equipment	37	15	6.67%	2	0	2
37	395.5 Power Operated Equipment	219	12	8.33%	18	0	18
38	396.5 Communication Equipment	69	10	10.00%	7	0	7
39	397.5 Miscellaneous Equipment	23	15	6.67%	2	0	2
40	398.5 Other Tangible Plant	18	10	10.00%	2	0	2
41							
42	INTANGIBLE PLANT	311		2.50%	8	0	8
43	COLLECTION PLANT	24,977		1.63%	408	0	408
44	SYSTEM PUMPING PLANT	8,425		5.56%	468	0	468
45	TREATMENT AND DISPOSAL	28,274		5.56%	1,571	0	1,571
46	GENERAL PLANT	2,619		9.19%	241	0	241
47							
48	TOTAL DEPRECIATION EXPENSE	64,606		4.17%	2,696	0	2,696
49	AMORTIZATION OF CIAC				(601)	0	(601)
50	NON-USED AND USEFUL				(1,502)	0	(1,502)
51	NET DEPRECIATION EXPENSE - SEWER				593	0	593

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Putnam / Silver Lake Oaks

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	5.56%	0	0	0
2	Line/Main Extension Fees	0	3.27%	0	0	0
3	Contributed Lines	18,375	3.27%	601	0	601
4	Cont. Prty. Other Than Lines	0	4.44%	0	0	0
5	Service Installation Fees	0	N.A.	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	18,375		601	0	601

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 / Silver Lake Oaks

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	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	28,274	1,571	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	0	0	N.A.
8	389.4 Other Plant & Misc. Equipment	0	0	N.A.
9	COMPOSITE RATE	28,274	1,571	5.56%
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	18,375	408	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	0	0	N.A.
18	371.3 Pumping Equipment	8,425	468	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	N.A.
20	COMPOSITE RATE	26,800	876	3.27%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	0	0	N.A.
23	COMPOSITE RATE	0	0	N.A.
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	28,274	1,571	5.56%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	26,800	876	3.27%
27	Service Installation Fees (Line 23)	0	0	N.A.
28	COMPOSITE RATE	55,074	2,447	4.44%

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 / Silver Lake Oaks
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	8	0	8	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	408	412	(4)	49.00%	(2)
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	0	0	0	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	0	0	0	0.00%	0
19	371.3 Pumping Equipment	488	189	279	49.00%	137
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	87.00%	0
24	380.4 Treatment & Disposal	1,571	0	1,571	87.00%	1,367
25	381.4 Plant Sewers	0	0	0	87.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	87.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	87.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	16	0	16	0.00%	0
31	390.5 Office Furniture & Equipment	22	0	22	0.00%	0
32	390.51 Computer Equipment	86	0	86	0.00%	0
33	391.5 Transportation Equipment	74	0	74	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	2	0	2	0.00%	0
37	395.5 Power Operated Equipment	18	0	18	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	8	0	8		0
43	COLLECTION PLANT	408	412	(4)		(2)
44	SYSTEM PUMPING PLANT	488	189	279		137
45	TREATMENT AND DISPOSAL	1,571	0	1,571		1,367
46	GENERAL PLANT	241	0	241		0
47						
48	TOTAL	2,896	601	2,095		1,502
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				71.68%	

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 / Putnam / Silver Lake Oaks
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	5,926	(63)	5,863	5,926	(63)	5,863	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	11,872	(286)	11,586	11,872	524	12,396	B-8 (S)	-
5	Depreciation, net of CIAC Amort.	593	0	593	593	0	593	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	857	440	1,297	857	440	1,297	B-15 (S)	-
8	Pre Tax Operating Expenses	13,322	155	13,477	13,322	964	14,286	-	-
9	TOTAL PRE-TAX INCOME	(7,396)	(218)	(7,614)	(7,396)	(1,027)	(8,423)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(7,396)	(218)	(7,614)	(7,396)	(1,027)	(8,423)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	18,171	(2,892)	15,279	18,171	(2,791)	15,380	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	1,054	(168)	886	1,054	(162)	892	-	-
17	Total Taxable Income	(8,450)	(50)	(8,500)	(8,450)	(865)	(9,315)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(3,180)	(18)	(3,198)	(3,180)	(326)	(3,505)	-	-
20	Less:								
21	Parent Debt Adjustment	156	0	156	156	0	156	C-9 (S)	-
22	Investment Tax Credit	31	0	31	31	0	31	C-8 (S)	-
23	TOTAL INCOME TAXES	(3,367)	(18)	(3,385)	(3,367)	(326)	(3,693)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Putnam / Silver Lake Oaks

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. (%)	71.68%	0.00%	71.68%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

South Forty - 1113

Marion County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Marion / South Forty
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	744,363	(1,497)	742,866	A-6 (S)				
2	Utility Land & Land Rights	28,506	0	28,506	A-6 (S)				
3	Non-Used & Useful	(125,961)	0	(125,961)	A-7 (S)				
4	Construction Work in Progress	0	0	0	-				
5	Accumulated Depreciation	(154,846)	721	(154,225)	A-10 (S)				
6	CIAC	(1,025)	0	(1,025)	A-12 (S)				
7	Accumulated Amortization of CIAC	379	0	379	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	(5,547)	0	(5,547)	C-7 (S)				
12	Working Capital Allowance	4,305	98	4,403	A-17 (S)				
13	TOTAL SEWER RATE BASE	490,074	(678)	489,395					

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Marion / South Forty
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	744,363	(1,497)	742,866	A-6 (S)	
2	Utility Land & Land Rights	28,506	0	28,506	A-6 (S)	
3	Non-Used & Useful	(125,961)	0	(125,961)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(154,946)	721	(154,225)	A-10 (S)	
6	CIAC	(1,025)	0	(1,025)	A-12 (S)	
7	Accumulated Amortization of CIAC	379	0	379	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	(5,547)	0	(5,547)	C-7 (S)	
12	Working Capital Allowance	4,305	(77)	4,228	A-17 (S)	
13	TOTAL SEWER RATE BASE	490,074	(853)	489,220		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Marion / South Forty

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.	(2,984)	0	(1,497)	A-6 (S)	
3						
4	2.					
5						
6						
7		(2,984)	0	(1,497)		
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.	747	747	747	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	(53)	(26)		
33						
34						
35						
36						
37		747	694	721		
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 / Marion / South Forty

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).	(77)	(77)	(77)	A-17 (S)
38					
39	2.				
40					
41		(77)	(77)	(77)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	98	98	98	A-17 (S)
45					
46	2.				
47					
48		98	98	98	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(2,324)	617	(653)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(2,149)	792	(676)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Marion / South Forty

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 21322 ENDED 12/31/86	225,726
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 / Marion / South Forty

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	0
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	225,726
17	1989 Additions	270,844
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	270,844
21	12/31/89 BALANCE	496,570
22	1990 Additions (A/C 101)	276,102
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	276,102
27	12/31/90 BALANCE	772,672
28	1990 General Plant Reallocation Adjustments *	(1,218)
29	12/31/90 ADJUSTED BALANCE	771,453
30	1991 Additions (A/C 101)	2,832
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	2,832
35	12/31/91 BALANCE	774,285

* 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 / Marion / South Forty

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 ((8+7)/2)	Adj. Util. Balance (9+10)
1	INTANGIBLE PLANT										
2	351.1 Organization	2,994	(2,994)	0	(0)	(2,994)	0	(0)	1,497	(1,497)	(0)
3	352.1 Franchises	870	70	0	940	0	0	940	905	0	905
4	389.1 Other Plant & Misc.	34	0	0	34	0	0	34	34	0	34
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	28,330	0	0	28,330	0	0	28,330	28,330	0	28,330
7	354.2 Structures & Improvements	181	0	0	181	0	0	181	181	0	181
8	360.2 Collection Sewers - F	130,843	0	0	130,843	0	0	130,843	130,843	0	130,843
9	361.2 Collection Sewers - G	407	0	0	407	0	0	407	407	0	407
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	224	0	0	224	0	0	224	224	0	224
12	384.2 Flow Measuring Devices	9,173	0	0	9,173	0	0	9,173	9,173	0	9,173
13	385.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipm	4	0	0	4	0	0	4	4	0	4
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	23,537	0	0	23,537	0	0	23,537	23,537	0	23,537
18	370.3 Receiving Wells	36	0	0	36	0	0	36	36	0	36
19	371.3 Pumping Equipment	13,351	967	0	14,318	0	0	14,318	13,835	0	13,835
20	389.3 Other Plant & Misc. Equipm	9	0	0	9	0	0	9	9	0	9
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	66	0	0	66	0	0	66	66	0	66
23	354.4 Structures & Improvements	2,168	0	0	2,168	0	0	2,168	2,168	0	2,168
24	380.4 Treatment & Disposal	548,614	4,620	0	553,234	0	0	553,234	550,924	0	550,924
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	8,480	0	0	8,480	0	0	8,480	8,480	0	8,480
27	389.4 Other Plant & Misc. Equipm	16	0	0	16	0	0	16	16	0	16
28	GENERAL PLANT										
29	353.5 Land & Land Rights	112	(4)	0	108	0	0	108	110	0	110
30	354.5 Structures & Improvements	541	13	0	554	0	0	554	548	0	548
31	390.5 Office Furniture & Equipme	279	5	0	283	0	0	283	281	0	281
32	390.51 Computer Equipment	367	133	0	501	0	0	501	434	0	434
33	391.5 Transportation Equipment	359	28	0	387	0	0	387	373	0	373
34	392.5 Stores Equipment	3	1	0	3	0	0	3	3	0	3
35	393.5 Tools, Shop, & Garage	143	(3)	0	140	0	0	140	141	0	141
36	394.5 Laboratory Equipment	30	2	0	32	0	0	32	31	0	31
37	395.5 Power Operated Equipment	193	(17)	0	176	0	0	176	184	0	184
38	396.5 Communication Equipment	56	4	0	60	0	0	60	58	0	58
39	397.5 Miscellaneous Equipment	17	4	0	22	0	0	22	20	0	20
40	398.5 Other Tangible Plant	15	1	0	16	0	0	16	15	0	15
41											
42	INTANGIBLE PLANT	3,898	(2,924)	0	974	(2,994)	0	974	2,436	(1,497)	939
43	COLLECTION PLANT	169,162	0	0	169,162	0	0	169,162	169,162	0	169,162
44	SYSTEM PUMPING PLANT	36,933	967	0	37,900	0	0	37,900	37,417	0	37,417
45	TREATMENT AND DISPOSAL	559,345	4,620	0	563,965	0	0	563,965	561,655	0	561,655
46	GENERAL PLANT	2,116	168	0	2,284	0	0	2,284	2,200	0	2,200
47											
48	TOTAL PLANT IN SERVICE	771,453	2,832	0	774,285	(2,994)	0	774,285	772,869	(1,497)	771,372
49	LAND & LAND RIGHTS	28,508	(4)	0	28,504	0	0	28,504	28,506	0	28,506
50	TOTAL PIS LESS LAND	742,945	2,836	0	745,781	(2,994)	0	745,781	744,363	(1,497)	742,866

*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 / South Forty

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 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) Adjusted Utility Balance	(2) Remove Contri. CIAC Property	(3) Remove Advances For Construction	(4) Invested Plant in Service	(5) Percentage	(6) Average Amount
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	0	(0)	0%	0
3	352.1 Franchises	905	0	0	905	0%	0
4	389.1 Other Plant & Misc.	34	0	0	34	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	28,330	0	0	28,330	0%	0
7	354.2 Structures & Improvements	181	0	0	181	6%	11
8	360.2 Collection Sewers - F	130,843	0	0	130,843	6%	7,851
9	361.2 Collection Sewers - G	407	0	0	407	6%	24
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	224	0	0	224	0%	0
12	364.2 Flow Measuring Devices	9,173	0	0	9,173	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipmen	4	0	0	4	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	23,537	0	0	23,537	6%	1,412
18	370.3 Receiving Wells	36	0	0	36	6%	2
19	371.3 Pumping Equipment	13,835	0	0	13,835	6%	830
20	389.3 Other Plant & Misc. Equipmen	9	0	0	9	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	66	0	0	66	0%	0
23	354.4 Structures & Improvements	2,168	0	0	2,168	26%	564
24	380.4 Treatment & Disposal	550,924	0	0	550,924	26%	143,240
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	8,480	0	0	8,480	26%	2,205
27	389.4 Other Plant & Misc. Equipmen	16	0	0	16	26%	4
28	GENERAL PLANT						
29	353.5 Land & Land Rights	110	0	0	110	0%	0
30	354.5 Structures & Improvements	548	0	0	548	0%	0
31	390.5 Office Furniture & Equipment	281	0	0	281	0%	0
32	390.51 Computer Equipment	434	0	0	434	0%	0
33	391.5 Transportation Equipment	373	0	0	373	0%	0
34	392.5 Stores Equipment	3	0	0	3	0%	0
35	393.5 Tools, Shop, & Garage	141	0	0	141	0%	0
36	394.5 Laboratory Equipment	31	0	0	31	0%	0
37	395.5 Power Operated Equipment	184	0	0	184	0%	0
38	396.5 Communication Equipment	58	0	0	58	0%	0
39	397.5 Miscellaneous Equipment	20	0	0	20	0%	0
40	398.5 Other Tangible Plant	15	0	0	15	0%	0
41							
42	INTANGIBLE PLANT	939	0	0	939		0
43	COLLECTION PLANT	169,162	0	0	169,162		7,886
44	SYSTEM PUMPING PLANT	37,417	0	0	37,417		2,244
45	TREATMENT AND DISPOSAL	561,655	0	0	561,655		146,013
46	GENERAL PLANT	2,200	0	0	2,200		0
47							
48	TOTAL PLANT IN SERVICE	771,372	0	0	771,372		156,143
49	LAND & LAND RIGHTS	28,506	0	0	28,506		0
50	TOTAL PIS LESS LAND	742,866	0	0	742,866		156,143
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						20.24%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Marion / South Forty
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	156,143	0	156,143	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(30,182)	0	(30,182)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	125,961	0	125,961	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / South Forty

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 21322 ENDED 12/31/88	88,294
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
	1985 Additions	0
	1985 Retirements	0
	1985 Adjustments	0
	1985 Net Additions	0
	12/31/85 BALANCE	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marlon / South Forty

Docket No.: 920189-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	12/31/88 BALANCE	88,294
17	1989 Additions	16,697
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	16,697
21	12/31/89 BALANCE	104,991
22	1990 Additions	30,579
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	30,579
26	12/31/90 BALANCE	135,570
27	1990 General Plant Reallocation Adjustments	(78)
28	12/31/90 ADJUSTED BALANCE	135,492
29	1991 Additions	38,907
30	1991 Retirements	0
31	1991 Adjustments	(694)
32	1991 Net Additions	38,213
33	12/31/91 BALANCE	173,706

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / South Forty

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)
		Balance Ended 12/31/90	Net Additions *	Balance Ended 12/31/91	1991 Utility Adjustments		Adjusted Balance 12/31/91	AVERAGE 1991 ACCUM. DEPR.			
					Beginning	Ending		Per Books	Utility Adjustments	Adj. Util. Balance	
1	INTANGIBLE PLANT										
2	351.1 Organization	747	(0)	747	(747)	(747)	(0)	747	(747)	(0)	
3	352.1 Franchises	217	23	240	0	0	240	228	0	228	
4	389.1 Other Plant & Misc.	10	2	11	0	0	11	10	0	10	
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	
7	354.2 Structures & Improvements	46	6	52	0	0	52	49	0	49	
8	360.2 Collection Sewers - F	33,728	4,361	38,089	0	0	38,089	35,909	0	35,909	
9	361.2 Collection Sewers - G	100	9	109	0	0	109	105	0	105	
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	
11	363.2 Services to Customers	56	6	62	0	0	62	59	0	59	
12	364.2 Flow Measuring Devices	918	1,835	2,753	0	0	2,753	1,835	0	1,835	
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	
14	389.2 Other Plant & Misc. Equipme	1	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	6,018	736	6,754	0	0	6,754	6,386	0	6,386	
18	370.3 Receiving Wells	9	1	10	0	0	10	10	0	10	
19	371.3 Pumping Equipment	2,897	769	3,665	0	0	3,665	3,281	0	3,281	
20	389.3 Other Plant & Misc. Equipme	2	1	3	0	0	3	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	554	68	622	0	0	622	588	0	588	
24	380.4 Treatment & Disposal	89,330	30,607	119,937	0	0	119,937	104,634	0	104,634	
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	
26	382.4 Outfall Sewer Lines	161	283	444	0	0	444	303	0	303	
27	389.4 Other Plant & Misc. Equipme	4	1	5	0	0	5	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	72	14	85	0	0	85	78	0	78	
31	390.5 Office Furniture & Equipment	90	19	109	0	0	109	99	0	99	
32	390.51 Computer Equipment	46	72	119	0	53	171	82	26	109	
33	391.5 Transportation Equipment	227	62	290	0	0	290	258	0	258	
34	392.5 Stores Equipment	1	0	1	0	0	1	1	0	1	
35	393.5 Tools, Shop, & Garage	65	9	73	0	0	73	69	0	69	
36	394.5 Laboratory Equipment	14	2	16	0	0	16	15	0	15	
37	395.5 Power Operated Equipment	147	15	163	0	0	163	155	0	155	
38	396.5 Communication Equipment	22	6	27	0	0	27	24	0	24	
39	397.5 Miscellaneous Equipment	3	1	4	0	0	4	4	0	4	
40	398.5 Other Tangible Plant	6	2	8	0	0	8	7	0	7	
41		0									
42	INTANGIBLE PLANT	973	25	998	(747)	(747)	251	966	(747)	239	
43	COLLECTION PLANT	34,850	6,217	41,067	0	0	41,067	37,958	0	37,958	
44	SYSTEM PUMPING PLANT	8,927	1,506	10,432	0	0	10,432	9,680	0	9,680	
45	TREATMENT AND DISPOSAL	90,051	30,958	121,009	0	0	121,009	105,530	0	105,530	
46	GENERAL PLANT	692	202	894	0	53	947	793	26	819	
47											
48	TOTAL SEWER ACCUM. DEP.	135,492	38,907	174,400	(747)	(694)	173,706	154,946	(721)	154,225	

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Marion / South Forty

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 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	228	0	228	0%	0
4	389.1 Other Plant & Misc.	10	0	10	0%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0%	0
7	354.2 Structures & Improvements	49	0	49	6%	3
8	360.2 Collection Sewers - F	35,909	0	35,909	6%	2,155
9	361.2 Collection Sewers - G	105	0	105	6%	6
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	59	0	59	0%	0
12	364.2 Flow Measuring Devices	1,835	0	1,835	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	6,386	0	6,386	6%	383
18	370.3 Receiving Wells	10	0	10	6%	1
19	371.3 Pumping Equipment	3,281	0	3,281	6%	197
20	389.3 Other Plant & Misc. Equipment	3	0	3	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	588	0	588	26%	153
24	380.4 Treatment & Disposal	104,634	0	104,634	26%	27,205
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	303	0	303	26%	79
27	389.4 Other Plant & Misc. Equipment	5	0	5	26%	1
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	78	0	78	0%	0
31	390.5 Office Furniture & Equipment	99	0	99	0%	0
32	390.51 Computer Equipment	109	0	109	0%	0
33	391.5 Transportation Equipment	258	0	258	0%	0
34	392.5 Stores Equipment	1	0	1	0%	0
35	393.5 Tools, Shop, & Garage	69	0	69	0%	0
36	394.5 Laboratory Equipment	15	0	15	0%	0
37	395.5 Power Operated Equipment	155	0	155	0%	0
38	396.5 Communication Equipment	24	0	24	0%	0
39	397.5 Miscellaneous Equipment	4	0	4	0%	0
40	398.5 Other Tangible Plant	7	0	7	0%	0
41						
42	INTANGIBLE PLANT	239	0	239		0
43	COLLECTION PLANT	37,958	0	37,958		2,164
44	SYSTEM PUMPING PLANT	9,680	0	9,680		581
45	TREATMENT AND DISPOSAL	105,530	0	105,530		27,438
46	GENERAL PLANT	819	0	819		0
47						
48	TOTAL SEWER ACCUM. DEP.	154,225	0	154,225		30,182
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				19.57%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balance Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / South Forty

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 21322 ENDED 12/31/86	0
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	12/31/84 BALANCE	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	12/31/85 BALANCE	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / South Forty

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	12/31/88 BALANCE	0
17	1989 Additions	850
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	850
21	12/31/89 BALANCE	850
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	850
27	1991 Additions	350
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	350
31	12/31/91 BALANCE	1,200

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

Company: SSU / Marion / South Forty
Docket No.: 920199-W5
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	850	350	1,200	0	0	1,200	1,025	0	1,025
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	850	350	1,200	0	0	1,200	1,025	0	1,025

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / South Forty

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 21322 ENDED 12/31/88	0
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	0
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	0
33	1984 Additions	0
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	0
37	12/31/84 BALANCE	0
38	1985 Additions	0
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	0
42	12/31/85 BALANCE	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Marion / South Forty

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	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	0
17	1989 Additions	332
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	332
21	12/31/89 BALANCE	332
22	1990 Additions	29
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	29
26	12/31/90 BALANCE	361
27	1991 Additions	36
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	36
31	12/31/91 BALANCE	397

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Marion / South Forty

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				
					Beginning	Ending		Per Books	Utility Adjustments	Adj. Util. Balance	
SEWER											
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	
2	Line/Main Extension Fees	361	36	397	0	0	397	379	0	379	
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	361	36	397	0	0	397	379	0	379	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Marion / South Forty

FPSC

Docket No.: 920189-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-16 (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 / South Forty

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	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 / Marion / South Forty

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-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 / Marion / South Forty
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	34,438	(614)	33,824	34,438	785	35,224	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	4,305	(77)	4,228	4,305	96	4,401		

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	206,888,463	195,784,478
2	Utility Plant Held For Future Use	38,081,440	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	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-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	5,777,828	4,485,949
4			
5	TOTAL EQUITY CAPITAL	65,139,741	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	184,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,846,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,864	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	8,993,525	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 / Marion / South Forty

Docket No.: 920199-W5
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 - %	20.24%	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 - %	19.57%	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

South Forty - 1113

Marion County (SSU)

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

Company: SSU / Marion / South Forty
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	8,971	43,021	51,992	98,742	150,734	189.92%	B-4, B-3 (S)
3	Other Revenues	30	0	30	0	30		B-4 (S)
4	TOTAL OPERATING REVENUES	9,001	43,021	52,022	98,742	150,764		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	34,436	785	35,224	0	35,224		B-6 (S)
6	Depreciation, net of CIAC Amort.	30,470	0	30,470	0	30,470		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	6,218	3,065	9,283	4,443	13,726		B-15, B-3 (S)
9	Provision For Income Taxes	(35,518)	14,755	(20,763)	35,485	14,721		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	35,606	18,605	54,213	39,928	94,141		
11	NET OPERATING INCOME:	(26,607)	24,416	(2,191)	58,814	56,623		
12	RATE BASE	490,074		489,395		489,395		A-2 (S)
13	RATE OF RETURN	-5.43%		-0.45%		11.57%		D-1 (S)

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

Company: SSU / Marion / South Forty
 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	8,971	43,021	51,992	102,588	154,580	197.31%	
3	Other Revenues	30	0	30	0	30		B-4 (S)
4	TOTAL OPERATING REVENUES	9,001	43,021	52,022	102,588	154,610		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	34,438	(614)	33,824	0	33,824		B-6 (S)
6	Depreciation, net of CIAC Amort.	30,470	0	30,470	0	30,470		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	6,218	3,065	9,283	4,616	13,899		B-15, B-3 (S)
9	Provision For Income Taxes	(35,518)	15,285	(20,233)	36,867	16,634		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	35,608	17,736	53,344	41,483	94,827		
11	NET OPERATING INCOME:	(26,607)	25,285	(1,322)	61,105	59,783		
12	RATE BASE	490,074		489,220		489,220		A-2 (S)
13	RATE OF RETURN	-6.43%		-0.27%		12.22%		D-1 (S)

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

Company: SSU / Marlon / South Forty
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 (%)	14.35% (A)	12.83%	D-1 (S)	B-2 (S)
3	Rate of Return (%)	12.22% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	489,220	489,395	A-2 (S)	-
5	Required Income (L3 x L4)	59,783	56,623	-	-
6	Adjusted Income under Present Rates	(1,322)	(2,191)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	61,105	58,814	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	97,971	94,299	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	102,588	98,742	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	97,971	94,299	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	36,867	35,485	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	4,616	4,443	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	61,105	58,814		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%	14.35%	6.47%
25	Adjustment for Gas	-2.41%	14.35%	-0.35%
26	TOTAL	100.00%		12.22%

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Marion / South Forty

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.	43,021	43,021	B-4 (S)
3				
4	2.			
5				
6				
7		43,021	43,021	
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.	(614)	(614)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		92	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		20	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		35	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Dehona Utilities' gas division.		(9)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		1,065	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		190	B-6 (S)
22				
23		(614)	785	
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.	1,936	1,936	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	1,129	1,129	B-15 (S)
43	and reclassify consistent with NARUC.			
44		3,065	3,065	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	15,285	14,755	B-17 (S)
48				
49	2.			
50				
51		15,285	14,755	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	25,285	24,416	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Marion / South Forty
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	(25,973)	0	
9	522.2 Measured - Commercial	42,120	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	16,147	35,845	51,992
	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	(7,176)	0	
17	SUBTOTAL OTHER SEWER SALES	(7,176)	7,176	0
18	TOTAL SEWER SALES	8,971	43,021	51,992
	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	30	0	
24	TOTAL OTHER SEWER REVENUES	30	0	30
25	GRAND TOTAL SEWER OPERATING REVENUES (INTERIM)	9,001	43,021	52,022
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	9,001	43,021	52,022

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 / Marlon / South Forty

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	13,082	680	13,762	12,492	625	13,117	148	23	171	442	33	474
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	3,544	(767)	2,776	3,342	(877)	2,465	42	(12)	30	160	121	281
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,056	75	2,130	2,056	75	2,130	0	0	0	0	0	0
6	715 Purchased Power	9,431	1	9,431	9,423	0	9,423	0	1	1	8	0	8
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	612	22	634	612	22	634	0	0	0	0	0	0
9	720 Materials and Supplies	3,083	115	3,198	3,045	111	3,156	1	2	4	37	2	39
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	36	1	37	0	0	0	0	0	0	36	1	37
12	733 Contractual Services - Legal	14	1	15	0	0	0	0	0	0	14	1	15
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	252	10	262	235	9	244	0	0	0	17	1	18
15	741 Rental of Building/Real Prop.	7	3	10	0	0	0	0	0	0	7	3	10
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expense	2,035	75	2,109	2,034	74	2,108	0	1	1	0	0	0
18	756 Insurance - Vehicle	21	4	24	0	0	0	0	0	0	21	4	24
19	757 Insurance - General Liability	24	3	27	0	0	0	0	0	0	24	3	27
20	758 Insurance - Workman's Comp.	0	455	456	0	435	435	0	5	5	0	15	15
21	759 Insurance - Other	14	1	15	0	0	0	0	0	0	14	1	15
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	92	92	0	0	0	0	0	0	0	92	92
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	38	2	41	0	0	0	38	2	41	0	0	0
26	775 Miscellaneous Expenses	188	13	200	0	0	0	0	1	1	188	12	199
27	TOTAL SEWER O&M EXPENSES	34,438	785	35,224	33,238	472	33,711	230	24	254	969	289	1,258
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	13,082	680	13,762	12,492	625	13,117	148	23	171	442	33	474
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	3,544	(767)	2,776	3,342	(877)	2,465	42	(12)	30	160	121	281
32	TOTAL SEWER LABOR COSTS	16,625	(87)	16,538	15,834	(252)	15,582	190	11	201	602	154	756

0211

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

Company: SSU / Marion / South Forty

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 - 6)
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	13,082	0	13,082	12,492	0	12,492	148	0	148	442	0	442
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	3,544	(1,053)	2,491	3,342	(963)	2,378	42	(14)	28	160	(76)	84
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,056	0	2,056	2,056	0	2,056	0	0	0	0	0	0
6	715 Purchased Power	9,431	0	9,431	9,423	0	9,423	0	0	0	8	0	8
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	612	0	612	612	0	612	0	0	0	0	0	0
9	720 Materials and Supplies	3,083	0	3,083	3,045	0	3,045	1	0	1	37	0	37
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	36	0	36	0	0	0	0	0	0	36	0	36
12	733 Contractual Services - Legal	14	0	14	0	0	0	0	0	0	14	0	14
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	252	0	252	235	0	235	0	0	0	17	0	17
15	741 Rental of Building/Real Prop.	7	0	7	0	0	0	0	0	0	7	0	7
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expense	2,035	0	2,035	2,034	0	2,034	0	0	0	0	0	0
18	756 Insurance - Vehicle	21	0	21	0	0	0	0	0	0	21	0	21
19	757 Insurance - General Liability	24	0	24	0	0	0	0	0	0	24	0	24
20	758 Insurance - Workman's Comp.	0	439	440	0	420	420	0	5	5	0	14	15
21	759 Insurance - Other	14	0	14	0	0	0	0	0	0	14	0	14
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	38	0	38	0	0	0	38	0	38	0	0	0
26	775 Miscellaneous Expenses	188	0	188	0	0	0	0	0	0	188	0	188
27	TOTAL SEWER O&M EXPENSES	34,438	(614)	33,824	33,238	(543)	32,695	230	(9)	221	969	(61)	908
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	13,082	0	13,082	12,492	0	12,492	148	0	148	442	0	442
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	3,544	(1,053)	2,491	3,342	(963)	2,378	42	(14)	28	160	(76)	84
32	TOTAL SEWER LABOR COSTS	16,625	(1,053)	15,572	15,834	(963)	14,871	190	(14)	176	602	(76)	526

0212

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

0213

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

0214

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / South Forty
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 D & M	Interim Adjustments	Adjusted Balance Interim	Final Adjustments	Adjusted Balance Final	
1	701.7 Salaries & Wages - Employees	8	12	15	12	13	10	12	13	10	12	14	17	148	0	148	23	171	
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	2	3	4	3	4	3	3	4	3	4	4	5	42	(14)	28	(12)	30	
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	1	0	1	2	4	
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	1	
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	5	5	5	5	
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	2	3	4	3	3	3	3	3	3	3	4	4	38	0	38	2	41	
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	13	19	23	19	20	16	18	20	16	19	22	27	230	(9)	221	24	254	
28																			
29																			
30																			
31																			
32																			
33																			

0215

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

0216

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Marion / South Forty

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

	(1)	(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	13,082	0	13,082	13,082	0	0	11	17	(3)	13,107	655	0	680	13,782
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	3,544	(1,053)	2,491	3,544	(1,053)	0	3	2	0	2,496	91	190	(767)	2,776
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	2,056	0	2,056	2,056	0	0	0	0	0	2,056	75	0	75	2,130
6	715.1-8 Purchased Power	9,431	0	9,431	9,431	0	0	0	1	0	9,431	0	0	1	9,431
7	718.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	612	0	612	612	0	0	0	0	0	612	22	0	22	634
9	720.1-8 Materials and Supplies	3,083	0	3,083	3,083	0	0	0	3	0	3,086	112	0	115	3,199
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.	36	0	36	36	0	0	0	0	0	36	1	0	1	37
12	733.1-8 Contractual Services - Legal	14	0	14	14	0	0	0	0	0	15	1	0	1	15
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	252	0	252	252	0	0	1	0	0	253	9	0	10	262
15	741.1-8 Rental of Building/Real Prop.	7	0	7	7	0	0	0	3	0	10	0	0	3	10
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	2,035	0	2,035	2,035	0	0	0	1	0	2,036	74	0	75	2,109
18	756.1-8 Insurance - Vehicle	21	0	21	21	0	0	1	2	0	24	1	0	4	24
19	757.1-8 Insurance - General Liability	24	0	24	24	0	0	1	1	0	26	1	0	3	27
20	758.1-8 Insurance - Workman's Comp.	0	439	440	0	439	0	0	0	0	440	16	0	455	456
21	759.1-8 Insurance - Other	14	0	14	14	0	0	0	0	0	14	1	0	1	15
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	92	0	0	0	92	0	0	92	92
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	38	0	38	38	0	0	0	2	0	41	0	0	2	41
26	775.1-8 Miscellaneous Expenses	188	0	188	188	0	0	3	3	0	193	7	0	13	200
27	TOTAL SEWER O&M EXPENSES	34,436	(614)	33,824	34,436	(614)	92	28	35	(3)	33,968	1,065	100	785	35,224

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 = 6.67%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

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

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

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 last 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 Adjustments To Per Books O&M	TOTAL ADJUSTED FINAL O&M
1	701.1-6 Salaries & Wages - Employees	12,492		12,492	12,492						12,492	625		625	13,117
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	3,342	(963)	2,379	3,342	(963)					2,378	86		(877)	2,465
4	710.1-6 Purchased Sewer	0		0	0						0			0	0
5	711.1-6 Sludge Removal	2,056		2,056	2,056						2,056	75		75	2,130
6	715.1-6 Purchased Power	9,423		9,423	9,423						9,423			0	9,423
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	612		612	612						612	22		22	634
9	720.1-6 Materials and Supplies	3,045		3,045	3,045						3,045	111		111	3,156
10	731.1-6 Contractual Services - Engr.	0		0	0						0	0		0	0
11	732.1-6 Contractual Services - Asst.	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	235		235	235						235	9		9	244
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	2,034		2,034	2,034						2,034	74		74	2,108
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	420	420	0	420					420	15		435	435
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	33,239	(543)	32,695	33,238	(543)	0	0	0	0	32,695	1,010	0	472	33,711

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$860,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

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

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

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

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

0218

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Marion / South Forty

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 9 of 10
Prepared: Chuck Lewis
Recap Schedules: B-6 (S) P. 5 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
		(4) Per Books O&M	(5) Reclassify Pension & Benefits Consistent With NARUC	(6) TOTAL ADJUSTED INTERIM O&M	(7) Per Books O&M	(8) Reclassify Pension & Benefits Consistent With NARUC	(9) Add Allocated Current Rate Case Exp. Amort	(10) ALLOCATED LEHIGH COSTS Recapture 3 Months of A&G Alloc. To Lehigh	(11) Estimate Annual Lehigh Expenses	(12) Adjust Deltona Utilities Gas Sale	(13) Subtotal Adjusted O&M Per Filing	(14) Proforma Attrition Adjustment	(15) Add Allocated Post Retirement Benefits	(16) Total Adjustments To Per Books O&M	
1	701.7 Salaries & Wages - Employees	148		148	148				16	(1)	163	8		23	171
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	42	(14)	28	42	(14)			1		29	1		(12)	30
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	1		1	1				2		4	0		2	4
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		1	0		1	1
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	5	5	0	5			0		5	0		5	5
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	38		38	38				2		41			2	41
26	775.7 Miscellaneous Expenses	0		0	0				1		1	0		1	1
27	TOTAL SEWER CUST ACCT EXPENSES	230	(9)	221	230	(9)	0	0	25	(1)	245	10	0	24	254

Notes:

Col (2) & (9): Per Books O&M amounts in MFR's.

Col (3) & (8): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 / Marion / South Forty

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 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 Dakota Utilities Gas Sale	Subtotal Adjusted O&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	442		442	442			11	1	(1)	452	23		33	474
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	160	(76)	84	160	(76)		3	1		88	3	190	121	281
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	8		8	8			0	0		8			0	8
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	37		37	37			0	0		37	1		2	38
10	731.8 Contractual Services - Engr.	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	36		36	36			0	0		36	1		1	37
12	733.8 Contractual Services - Legal	14		14	14			0	0		15	1		1	15
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	17		17	17			1	0		18	1		1	19
15	741.8 Rental of Building/Real Prop.	7		7	7			0	3		10	0		3	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	21		21	21			1	2		24	1		4	24
19	757.8 Insurance - General Liability	24		24	24			1	1		26	1		3	27
20	758.8 Insurance - Workman's Comp.	0	14	15	0	14		0	0		15	1		15	15
21	759.8 Insurance - Other	14		14	14			0	0		14	1		1	15
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		92	0	0		92			92	92
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	188		188	188			3	2		192	7		12	199
27	TOTAL SEWER A&G EXPENSES	969	(\$1)	968	969	(\$1)	92	26	10	(1)	1,829	40	190	269	1,258

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 656 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 Dakota Lakes gas sale in December 1991.

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

0220

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Marion / South Forty

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		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	TEST YEAR DEVIATION FROM GUIDELINE		
								\$	%	
1	701.1-8 Salaries & Wages - Employees	8,709		13,082	8,373	94.98%	7,495	5,587	74.54%	
2	703.1-8 Salaries & Wages - Officers, Etc.	7		0	(7)	-100.00%	8	(8)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	65		2,491	2,426	3731.88%	73	2,418	3330.17%	
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0	N.A.	
5	711.1-8 Sludge Removal Expense	1,410		2,056	846	45.78%	1,575	480	30.50%	
6	715.1-8 Purchased Power	5,563		9,431	3,878	69.83%	6,203	3,227	52.03%	
7	716.1-8 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.	
8	718.1-8 Chemicals	60		612	543	786.90%	77	535	893.92%	
9	720.1-8 Materials and Supplies	425		3,083	2,658	625.40%	475	2,808	549.35%	
10	731.1-8 Contractual Services - Engr.	2		0	(2)	-98.39%	2	(2)	-98.77%	
11	732.1-8 Contractual Services - Acct.	9		36	27	294.61%	10	25	253.24%	
12	733.1-8 Contractual Services - Legal	33		14	(19)	-56.24%	37	(22)	-60.83%	
13	734.1-8 Contractual Services - Mgmt. Fees	9		0	(9)	-100.00%	10	(10)	-100.00%	
14	735.1-8 Contractual Services - Other	0		252	252	N.A.	0	252	N.A.	
15	741.1-8 Rental of Building/Real Prop.	7		7	(0)	-1.65%	8	(1)	-11.96%	
16	742.1-8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.	
17	750.1-8 Transportation Expense	48		2,035	1,987	4138.69%	54	1,981	3694.33%	
18	756.1-8 Insurance - Vehicle	45		21	(24)	-53.46%	50	(29)	-58.34%	
19	757.1-8 Insurance - General Liability	65		24	(41)	-62.50%	73	(48)	-66.43%	
20	758.1-8 Insurance - Workman's Comp.	25		440	415	1659.16%	28	412	1473.84%	
21	759.1-8 Insurance - Other	8		14	6	78.42%	8	5	59.71%	
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.	248		0	(248)	-100.00%	277	(277)	-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	8		38	30	378.41%	9	29	328.25%	
26	775.1-8 Miscellaneous Expenses	176		188	12	6.73%	197	(9)	-4.49%	
26	TOTAL SEWER O&M EXPENSES	14,822		33,824	18,992	126.67%	16,670	17,155	102.91%	
27	SUBTOTAL (less accts. 766 & 767)	14,673		33,824	19,151	130.52%	16,301	17,433	51.54%	
28	Average ERC's	51		49	(2)	-2.97%				
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%				
30						Compounded Multiplier =			11.71%	

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

Column (4) = (3) - (2)
Column (5) = (4) / (2)
Column (6) = ((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 / Marion / South Forty

Docket No.: 920199-WSS
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
Prepared: 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	701.1-8 Salaries & Wages - Employees	8,363	12,482	6,129	96.32%	7,108	5,384	75.74%
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	2,378	2,378	N.A.	0	2,378	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	1,410	2,058	848	45.78%	1,575	480	30.50%
6	715.1-8 Purchased Power	5,548	9,423	3,875	69.85%	6,198	3,225	52.04%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	68	812	543	786.90%	77	535	693.82%
9	720.1-8 Materials and Supplies	424	3,045	2,621	818.15%	474	2,571	542.87%
10	731.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0	N.A.
11	732.1-8 Contractual Services - Acct.	0	0	0	N.A.	0	0	N.A.
12	733.1-8 Contractual Services - Legal	0	0	0	N.A.	0	0	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	0	235	235	N.A.	0	235	N.A.
15	741.1-8 Rental of Building/Real Prop.	0	0	0	N.A.	0	0	N.A.
16	742.1-8 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.1-8 Transportation Expense	47	2,034	1,987	4228.00%	53	1,982	3774.27%
18	758.1-8 Insurance - Vehicle	0	0	0	N.A.	0	0	N.A.
19	757.1-8 Insurance - General Liability	0	0	0	N.A.	0	0	N.A.
20	758.1-8 Insurance - Workmen's Comp.	0	420	420	N.A.	0	420	N.A.
21	759.1-8 Insurance - Other	0	0	0	N.A.	0	0	N.A.
22	760.1-8 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	768.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	N.A.	0	0	N.A.
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	N.A.	0	0	N.A.
25	770.1-8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.1-8 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	TOTAL SEWER O&M EXPENSES	13,861	32,695	18,834	136.60%	15,484	17,211	111.19%
27	SUBTOTAL (Incl. accts. 766 & 767)	13,861	32,695	18,834	136.60%	15,484	17,211	52.64%
28	Average ERC's	51	49	(2)	-2.97%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30					Compounded Multiplier =			11.71%

Notes:

(a) Benchmark expenses for this system are from its test rate case, Order No. 21322.

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

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

Company: SSU / Marion / South Forty

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.	(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	115	148	33	28.47%	128	19	15.00%
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0	28	28	N.A.	0	28	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	0	1	1	N.A.	0	1	N.A.
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	0	0	N.A.	0	0	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	5	5	N.A.	0	5	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	8	38	30	378.41%	9	29	328.25%
26	775.7 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	TOTAL SEWER O&M EXPENSES	123	221	98	79.71%	137	84	60.67%
27	SUBTOTAL (see accts. 766 & 767)	123	221	98	79.71%	137	84	37.84%
28	Average ERC's	51	46	(2)	-2.97%			
29	Average Consumer Price Index - U	118.2	136.2	18	15.13%			
30				Compounded Multiplier =	11.71%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322

Description of Calculation:

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

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

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

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

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

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

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

Company: SSU / Marion / South Forty

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 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)	(7) 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	231		442	211	91.20%	258	184	71.16%
2	703.8 Salaries & Wages - Officers, Etc.	7		0	(7)	-100.00%	8	(8)	-100.00%
3	704.8 Employee Pensions & Benefits	85		84	18	29.38%	73	11	15.81%
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	5		8	3	51.89%	6	2	35.96%
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	1		37	36	3554.39%	1	35	3171.29%
10	731.8 Contractual Services - Engr.	2		0	(2)	-98.38%	2	(2)	-98.77%
11	732.8 Contractual Services - Acct.	9		36	27	294.61%	10	25	250.24%
12	733.8 Contractual Services - Legal	33		14	(19)	-56.24%	37	(22)	-60.63%
13	734.8 Contractual Services - Mgmt. Fees	9		0	(9)	-100.00%	10	(10)	-100.00%
14	735.8 Contractual Services - Other	0		17	17	N.A.	0	17	N.A.
15	741.8 Rental of Building/Real Prop.	7		7	(0)	-1.65%	8	(1)	-11.96%
16	742.8 Rental of Equipment	0		0	0	N.A.	0	0	N.A.
17	750.8 Transportation Expense	1		0	(1)	-81.80%	1	(1)	-80.53%
18	756.8 Insurance - Vehicle	45		21	(24)	-53.48%	50	(29)	-58.34%
19	757.8 Insurance - General Liability	65		24	(41)	-62.50%	73	(48)	-66.43%
20	758.8 Insurance - Workmen's Comp.	25		15	(10)	-40.64%	28	(13)	-48.86%
21	759.8 Insurance - Other	8		14	6	76.42%	9	5	59.71%
22	760.8 Advertising Expense	0		2	2	N.A.	0	2	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	248		0	(248)	-100.00%	277	(277)	-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	176		188	12	6.58%	197	(9)	-4.60%
26	TOTAL SEWER O&M EXPENSES	936		906	(30)	-3.20%	1,048	(140)	-13.34%
27	SUBTOTAL (less sects. 766 & 767)	688		906	218	31.79%	770	136	15.23%
28	Average ERC's	51		49	(2)	-2.97%			
29	Average Consumer Price Index - U	118.3		136.2	18	15.13%			
30				Compounded Multiplier =		11.71%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 21322.

Description of Calculation:

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

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

COMPARISON OF SEWER OPERATION AND MAINTENANCE EXPENSES - 1991

Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-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	5,587	74.54%		
2	703.1-8 Salaries & Wages - Officers, Etc.	(9)	-100.00%		
3	704.1-8 Employee Pensions & Benefits	2,418	3330.17%		
4	710.1-8 Purchased Sewage Treatment	0	N.A.		
5	711.1-8 Sludge Removal Expense	480	30.50%		
6	715.1-8 Purchased Power	3,227	52.03%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	535	893.92%		
9	720.1-8 Materials and Supplies	2,606	548.35%		
10	731.1-8 Contractual Services - Engr.	(2)	-98.77%		
11	732.1-8 Contractual Services - Acct.	25	253.24%		
12	733.1-8 Contractual Services - Legal	(22)	-80.83%		
13	734.1-8 Contractual Services - Mgmt. Fee	(10)	-100.00%		
14	735.1-8 Contractual Services - Other	252	N.A.		
15	741.1-8 Rental of Building/Real Prop.	(1)	-11.96%		
16	742.1-8 Rental of Equipment	0	N.A.		
17	750.1-8 Transportation Expense	1,981	3894.33%		
18	756.1-8 Insurance - Vehicle	(29)	-58.34%		
19	757.1-8 Insurance - General Liability	(48)	-86.43%		
20	758.1-8 Insurance - Workman's Comp.	412	1473.84%		
21	759.1-8 Insurance - Other	5	59.71%		
22	760.1-8 Advertising Expense	2	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(277)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	(1)	-100.00%		
25	770.1-8 Bad Debt Expense	29	328.25%		
26	775.1-8 Miscellaneous Expenses	(9)	-4.48%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		17,155	102.91%		

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

CONTRACTUAL SERVICES - 1991

Company: SSU / Marion / South Forty

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 / Marion / South Forty

FPSC

Docket No.: 920198-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	Sheahan, Rowson, & Messina	John Sheahan	25 - 90	251,619
5				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
6				
7	Management & Regulatory Consultants	Frank Seidman	25 - 85	106,818
8				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
9				
10	Milan & Swain	Debbie Swain	27.5 - 95	278,919
11				Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
12				
13	Hartman & Associates	Gerald Hartman	20 - 85	82,972
14		Chuck Bliss		Engineering section of MFR's, testimony, attend hearing.
15				
16	Messer, Vickers & Associates	Kenneth A. Hoffman	90 - 200	334,415
17		Joe Cressee		Pleadings, meetings with staff, legal representation.
18				
19	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675
20				Legal representation.
21				
22	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193
23				Temporary help, Overnight mail, etc.
24				
25	Southern States Utilities			22,600
26	(Rate case assembly)			412,733
27				Customer notification mailing costs
28				29,459
29				Material & supplies
30				3,306
31				Others
32				
33	FPSC			2,250
34				Filing fees with FPSC
35				
36			Total	\$1,772,200
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		\$1,772,200	\$368
49	Current Rate Case Expense			
50	Total Projected Rate Case Expense		1,772,200	368
51				
52	Annual Amortization Over 4 Years		\$443,050	\$92
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	21
57	% of Total		100%	0.0208%
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

0228

ALLOCATION OF EXPENSES - 1991

Company: SSU / Marion / South Forty

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 / Marion / South Forty

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) 1991 Adj. Avg. PIS	(2) DEPRECIATION RATE		(3) 1991 DEPRECIATION EXPENSE		
			(4) Life	(5) Rate (%)	(6) Per Books	(7) Adjustment	(8) Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	905	40	2.50%	23	0	23
4	389.1 Other Plant & Misc.	34	18	5.56%	2	0	2
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	28,330	0	N.A.	0	0	0
7	354.2 Structures & Improvements	181	32	3.13%	6	0	6
8	360.2 Collection Sewers - F	130,843	30	3.33%	4,361	0	4,361
9	361.2 Collection Sewers - G	407	45	2.22%	9	0	9
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	224	38	2.63%	6	0	6
12	364.2 Flow Measuring Devices	9,173	5	20.00%	1,835	0	1,835
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	4	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	23,537	32	3.13%	736	0	736
18	370.3 Receiving Wells	36	32	3.13%	1	0	1
19	371.3 Pumping Equipment	13,835	18	5.56%	769	0	769
20	389.3 Other Plant & Misc. Equipment	9	18	5.56%	1	0	1
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	66	0	N.A.	0	0	0
23	354.4 Structures & Improvements	2,168	32	3.13%	68	0	68
24	380.4 Treatment & Disposal	550,924	18	5.56%	30,607	0	30,607
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	8,480	30	3.33%	283	0	283
27	389.4 Other Plant & Misc. Equipment	16	18	5.56%	1	0	1
28	GENERAL PLANT						
29	353.5 Land & Land Rights	110	0	N.A.	0	0	0
30	354.5 Structures & Improvements	548	40	2.50%	14	0	14
31	390.5 Office Furniture & Equipment	281	15	6.67%	19	0	19
32	390.51 Computer Equipment	434	6	16.67%	72	0	72
33	391.5 Transportation Equipment	373	6	16.67%	62	0	62
34	392.5 Stores Equipment	3	18	5.56%	0	0	0
35	393.5 Tools, Shop, & Garage	141	16	6.25%	9	0	9
36	394.5 Laboratory Equipment	31	15	6.67%	2	0	2
37	395.5 Power Operated Equipment	184	12	8.33%	15	0	15
38	396.5 Communication Equipment	58	10	10.00%	6	0	6
39	397.5 Miscellaneous Equipment	20	15	6.67%	1	0	1
40	398.5 Other Tangible Plant	15	10	10.00%	2	0	2
41							
42	INTANGIBLE PLANT	939		2.61%	25	0	25
43	COLLECTION PLANT	169,162		3.68%	6,217	0	6,217
44	SYSTEM PUMPING PLANT	37,417		4.02%	1,506	0	1,506
45	TREATMENT AND DISPOSAL	561,655		5.51%	30,958	0	30,958
46	GENERAL PLANT	2,200		9.19%	202	0	202
47							
48	TOTAL DEPRECIATION EXPENSE	771,372		5.04%	38,907	0	38,907
49	AMORTIZATION OF CIAC				(36)	0	(36)
50	NON-USED AND USEFUL				(8,402)	0	(8,402)
51	NET DEPRECIATION EXPENSE - SEWER				30,470	0	30,470

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Marion / South Forty

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	5.75%	0	0		0
2	Line/Main Extension Fees	1,025	3.48%	36	0		36
3	Contributed Lines	0	3.48%	0	0		0
4	Cont. Ppty. Other Than Lines	0	5.23%	0	0		0
5	Service Installation Fees	0	2.63%	0	0		0
6	TOTAL SEWER CIAC AMORT. EXPENSE	1,025		36	0		36

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 / South Forty

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	9,173	1,835	20.00%
3	365.2 Flow Measuring Installation	0	0	N.A.
4	354.4 Structures & Improvements	2,168	68	3.13%
5	380.4 Treatment & Disposal	550,924	30,607	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	8,480	283	3.33%
8	389.4 Other Plant & Misc. Equipment	16	1	5.56%
9	COMPOSITE RATE	570,762	32,793	5.75%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	181	6	3.13%
12	380.2 Collection Sewers - F	130,843	4,361	3.33%
13	361.2 Collection Sewers - G	407	9	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	4	0	5.56%
16	354.3 Structures & Improvements	23,537	736	3.13%
17	370.3 Receiving Wells	36	1	3.13%
18	371.3 Pumping Equipment	13,835	769	5.56%
19	389.3 Other Plant & Misc. Equipment	9	1	5.56%
20	COMPOSITE RATE	168,852	5,882	3.48%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	224	6	2.63%
23	COMPOSITE RATE	224	6	2.63%
24	OTHERS:(Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	570,762	32,793	5.75%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	168,852	5,882	3.48%
27	Service Installation Fees (Line 23)	224	6	2.63%
28	COMPOSITE RATE	739,837	38,681	5.23%

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 / South Forty
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	23	0	23	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	6	0	6	6.00%	0
8	360.2 Collection Sewers - F	4,361	0	4,361	6.00%	262
9	361.2 Collection Sewers - G	9	0	9	6.00%	1
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	6	0	6	0.00%	0
12	364.2 Flow Measuring Devices	1,835	0	1,835	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	736	0	736	6.00%	44
18	370.3 Receiving Wells	1	0	1	6.00%	0
19	371.3 Pumping Equipment	769	0	769	6.00%	46
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	68	0	68	26.00%	18
24	380.4 Treatment & Disposal	30,607	0	30,607	26.00%	7,958
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	283	0	283	26.00%	73
27	389.4 Other Plant & Misc. Equipment	1	0	1	26.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	14	0	14	0.00%	0
31	390.5 Office Furniture & Equipment	19	0	19	0.00%	0
32	390.51 Computer Equipment	72	0	72	0.00%	0
33	391.5 Transportation Equipment	62	0	62	0.00%	0
34	392.5 Stores Equipment	0	0	0	0.00%	0
35	393.5 Tools, Shop, & Garage	9	0	9	0.00%	0
36	394.5 Laboratory Equipment	2	0	2	0.00%	0
37	395.5 Power Operated Equipment	15	0	15	0.00%	0
38	396.5 Communication Equipment	6	0	6	0.00%	0
39	397.5 Miscellaneous Equipment	1	0	1	0.00%	0
40	398.5 Other Tangible Plant	2	0	2	0.00%	0
41						
42	INTANGIBLE PLANT	25	0	25		0
43	COLLECTION PLANT	6,217	0	6,217		263
44	SYSTEM PUMPING PLANT	1,506	0	1,506		90
45	TREATMENT AND DISPOSAL	30,958	0	30,958		8,049
46	GENERAL PLANT	202	0	202		0
47						
48	TOTAL	38,907	0	38,907		8,402
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					21.59%

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

Present Income - Interim / Final

Company: SSU / Marion / South Forty
Docket No.: 920198-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 (RAF _e) INTERIM:	405	1,936	2,341	See Notes	
2	REGULATORY ASSESSMENT FEES (RAF _e) FINAL:	405	1,936	2,341		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	1,129	1,129		
6		0	0	0		
7	TOTAL	0	1,129	1,129		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		5,813	0	5,813		
11		0	0	0		
12	TOTAL	5,813	0	5,813		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	5,218	3,065	9,283		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	5,218	3,065	9,283		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 / South Forty
Docket No.: 920160-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	9,001	43,021	52,022	9,001	43,021	52,022	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	34,438	(614)	33,824	34,438	785	35,224	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	30,470	0	30,470	30,470	0	30,470	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	6,218	3,065	9,283	6,218	3,065	9,283	B-15 (S)	-
8	Pre Tax Operating Expenses	71,126	2,451	73,577	71,126	3,850	74,976	-	-
9	TOTAL PRE-TAX INCOME	(62,125)	40,570	(21,555)	(62,125)	38,171	(22,954)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(62,125)	40,570	(21,555)	(62,125)	38,171	(22,954)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	490,074	(853)	489,220	490,074	(678)	489,395	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	28,424	(49)	28,375	28,424	(39)	28,385	-	-
17	Total Taxable Income	(90,549)	40,620	(49,929)	(90,549)	39,210	(51,339)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(34,074)	15,285	(18,788)	(34,074)	14,755	(19,319)	-	-
20	Less:								
21	Parent Debt Adjustment	1,205	0	1,205	1,205	0	1,205	C-9 (S)	-
22	Investment Tax Credit	239	0	239	239	0	239	C-8 (S)	-
23	TOTAL INCOME TAXES	(35,518)	15,285	(20,233)	(35,518)	14,755	(20,763)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Marion / South Forty

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. (%)	21.59%	0.00%	21.59%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Spring Hill Utilities - 27001

Hernando County (DUI-SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: DUK-SU / Hernando / Spring Hill Utilities
Docket No.: 920199-W5
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	7,143,306	0	7,143,306	A-6 (S)
2	Utility Land & Land Rights	624,598	0	624,598	A-8 (S)
3	Non-Used & Useful	(545,981)	0	(545,981)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(2,369,935)	(6,111)	(2,376,047)	A-10 (S)
6	CIAC	(3,348,360)	0	(3,348,360)	A-12 (S)
7	Accumulated Amortization of CIAC	341,442	0	341,442	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	51,021	0	51,021	C-7 (S)
12	Working Capital Allowance	83,685	9,603	93,288	A-17 (S)
13	TOTAL SEWER RATE BASE	1,979,777	3,492	1,983,269	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: DUJ-SSU / Hernando / Spring Hill 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	7,143,306	0	7,143,306	A-6 (S)
2	Utility Land & Land Rights	624,598	0	624,598	A-6 (S)
3	Non-Used & Useful	(545,981)	0	(545,981)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(2,369,935)	(6,111)	(2,376,047)	A-10 (S)
6	CIAC	(3,348,360)	0	(3,348,360)	A-12 (S)
7	Accumulated Amortization of CIAC	341,442	0	341,442	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	51,021	0	51,021	C-7 (S)
12	Working Capital Allowance	63,685	(2,911)	60,774	A-17 (S)
13	TOTAL SEWER RATE BASE	1,979,777	(9,022)	1,970,755	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: DUL-SSU / Hernando / Spring Hill 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)

		(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.	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.				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.	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	(12,222)	(6,111)	
33					
34					
35					
36					
37		0	(12,222)	(6,111)	
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 / Hernando / Spring Hill 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			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).	(2,911)	(2,911)	(2,911)	A-17 (S)
38					
39	2.				
40					
41		(2,911)	(2,911)	(2,911)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	9,603	9,603	9,603	A-17 (S)
45					
46	2.				
47					
48		9,603	9,603	9,603	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(2,911)	(15,133)	(9,022)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	9,603	(2,620)	3,492	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: CUSU / Hernando / Spring Hill 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 13625 ENDED 12/31/82	6,127,946
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	6,127,946
28	1983 Additions	4,706
29	1983 Retirements	908
30	1983 Adjustments	0
31	1983 Net Additions	3,798
32	12/31/83 BALANCE	6,131,744
33	1984 Additions	53,266
34	1984 Retirements	0
35	1984 Adjustments	(20,584)
36	1984 Net Additions	32,682
37	12/31/84 BALANCE	6,164,426
38	1985 Additions	19,076
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	19,076
42	12/31/85 BALANCE	6,183,502

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUISU / Hernando / Spring Hill Utilities

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	6,183,582
2	1986 Additions	81,413
3	1986 Retirements	329
4	1986 Adjustments	0
5	1986 Net Additions	81,084
6	12/31/86 BALANCE	6,264,596
7	1987 Additions	160,606
8	1987 Retirements	1,824
9	1987 Adjustments	0
10	1987 Net Additions	158,782
11	12/31/87 BALANCE	6,423,368
12	1988 Additions	45,625
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	45,625
16	12/31/88 BALANCE	6,468,993
17	1989 Additions	244,236
18	1989 Retirements	0
19	1989 Common Plant Allo.	127,253
20	1989 Net Additions	371,489
21	12/31/89 BALANCE	6,840,482
22	1990 Additions (A/C 101)	747,623
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	747,623
27	12/31/90 BALANCE	7,588,105
28	1990 General Plant Reallocation Adjustments *	248,532
29	12/31/90 ADJUSTED BALANCE	7,836,637
30	1991 Additions (A/C 101)	(137,465)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(137,465)
35	12/31/91 BALANCE	7,699,172

* 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: DUI-SSU / Hernando / Spring Hill Utilities

Docket No.: 920199-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 (12+5)/2	Utility Adjustments (8+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	3,822	1,354	0	5,175	0	0	5,175	4,499	0	4,499
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	784,511	(370,733)	0	413,778	0	0	413,778	599,145	0	599,145
7	354.2 Structures & Improvements	0	3,999	0	3,999	0	0	3,999	1,999	0	1,999
8	360.2 Collection Sewers - F	192,350	64,429	0	256,779	0	0	256,779	224,564	0	224,564
9	361.2 Collection Sewers - G	2,712,297	22,213	0	2,734,510	0	0	2,734,510	2,723,403	0	2,723,403
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	523,223	0	0	523,223	0	0	523,223	523,223	0	523,223
12	364.2 Flow Measuring Devices	10,000	(10,000)	0	0	0	0	0	5,000	0	5,000
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	207,563	27,455	0	235,018	0	0	235,018	221,291	0	221,291
19	371.3 Pumping Equipment	1,000,336	65,926	0	1,066,262	0	0	1,066,262	1,033,299	0	1,033,299
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	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	866,587	95	0	866,682	0	0	866,682	866,635	0	866,635
24	360.4 Treatment & Disposal	609,669	619	0	610,287	0	0	610,287	609,978	0	609,978
25	361.4 Plant Sewers	293,035	0	0	293,035	0	0	293,035	293,035	0	293,035
26	382.4 Outfall Sewer Lines	81,839	18,302	0	100,141	0	0	100,141	90,990	0	90,990
27	389.4 Other Plant & Misc. Equipm	63,173	0	0	63,173	0	0	63,173	63,173	0	63,173
28	GENERAL PLANT										
29	353.5 Land & Land Rights	25,886	(863)	0	25,022	0	0	25,022	25,454	0	25,454
30	354.5 Structures & Improvements	124,854	3,086	0	127,940	0	0	127,940	126,397	0	126,397
31	390.5 Office Furniture & Equipme	64,330	1,044	0	65,373	0	0	65,373	64,851	0	64,851
32	390.51 Computer Equipment	84,805	30,777	0	115,581	0	0	115,581	100,193	0	100,193
33	391.5 Transportation Equipment	82,530	6,398	0	89,328	0	0	89,328	86,129	0	86,129
34	392.5 Stores Equipment	626	155	0	782	0	0	782	704	0	704
35	393.5 Tools, Shop, & Garage	32,942	(611)	0	32,331	0	0	32,331	32,636	0	32,636
36	394.5 Laboratory Equipment	6,983	490	0	7,473	0	0	7,473	7,228	0	7,228
37	395.5 Power Operated Equipment	44,461	(3,827)	0	40,634	0	0	40,634	42,547	0	42,547
38	396.5 Communication Equipment	12,915	1,019	0	13,934	0	0	13,934	13,424	0	13,424
39	397.5 Miscellaneous Equipment	4,033	1,035	0	5,067	0	0	5,067	4,550	0	4,550
40	398.5 Other Tangible Plant	3,469	175	0	3,644	0	0	3,644	3,556	0	3,556
41											
42	INTANGIBLE PLANT	3,822	1,354	0	5,176	0	0	5,176	4,499	0	4,499
43	COLLECTION PLANT	4,222,381	(290,093)	0	3,932,288	0	0	3,932,288	4,077,335	0	4,077,335
44	SYSTEM PUMPING PLANT	1,207,899	93,381	0	1,301,281	0	0	1,301,281	1,254,590	0	1,254,590
45	TREATMENT AND DISPOSAL	1,914,302	19,016	0	1,933,318	0	0	1,933,318	1,923,810	0	1,923,810
46	GENERAL PLANT	486,232	38,877	0	527,109	0	0	527,109	507,671	0	507,671
47											
48	TOTAL PLANT IN SERVICE	7,696,637	(137,465)	0	7,699,172	0	0	7,699,172	7,767,904	0	7,767,904
49	LAND & LAND RIGHTS	810,397	(371,596)	0	438,800	0	0	438,800	624,598	0	624,598
50	TOTAL PIS LESS LAND	7,026,241	234,131	0	7,260,371	0	0	7,260,371	7,143,306	0	7,143,306

*NARUC Account 101 represents Plant in Service, SBU subaccount 351.1 - 368.5

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: DUI-SSU / Hernando / Spring Hill Utilities

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

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

FPSC
 Schedule: A-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) Adjusted Utility Balance	(2) Remove Contn. CIAC Property	(3) Remove Advances For Construction	(4) Invested Plant in Service	(5) Percentage	(6) Average Amount
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0	0%	0
3	352.1 Franchises	4,499	0	0	4,499	0%	0
4	389.1 Other Plant & Misc.	0	0	0	0	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	599,145	0	0	599,145	0%	0
7	354.2 Structures & Improvements	1,999	246	0	1,752	0%	0
8	360.2 Collection Sewers - F	224,564	27,828	0	196,736	0%	0
9	361.2 Collection Sewers - G	2,723,403	337,487	0	2,385,917	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	523,223	0	0	523,223	0%	0
12	364.2 Flow Measuring Devices	5,000	0	0	5,000	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0
14	369.2 Other Plant & Misc. Equipment	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	221,291	27,423	0	193,868	0%	0
19	371.3 Pumping Equipment	1,033,299	128,047	0	905,252	0%	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0	0%	0
23	354.4 Structures & Improvements	666,635	0	0	666,635	49%	424,651
24	360.4 Treatment & Disposal	609,978	0	0	609,978	49%	298,889
25	361.4 Plant Sewers	293,035	0	0	293,035	49%	143,587
26	362.4 Outfall Sewer Lines	90,990	0	0	90,990	49%	44,585
27	389.4 Other Plant & Misc. Equipment	63,173	0	0	63,173	49%	30,955
28	GENERAL PLANT						
29	353.5 Land & Land Rights	25,454	0	0	25,454	0%	0
30	354.5 Structures & Improvements	126,397	0	0	126,397	0%	0
31	390.5 Office Furniture & Equipment	64,851	0	0	64,851	0%	0
32	390.51 Computer Equipment	100,193	0	0	100,193	0%	0
33	391.5 Transportation Equipment	86,129	0	0	86,129	0%	0
34	392.5 Stores Equipment	704	0	0	704	0%	0
35	393.5 Tools, Shop, & Garage	32,636	0	0	32,636	0%	0
36	394.5 Laboratory Equipment	7,228	0	0	7,228	0%	0
37	395.5 Power Operated Equipment	42,547	0	0	42,547	0%	0
38	396.5 Communication Equipment	13,424	0	0	13,424	0%	0
39	397.5 Miscellaneous Equipment	4,550	0	0	4,550	0%	0
40	398.5 Other Tangible Plant	3,556	0	0	3,556	0%	0
41							
42	INTANGIBLE PLANT	4,499	0	0	4,499		0
43	COLLECTION PLANT	4,077,335	365,563	0	3,711,772		0
44	SYSTEM PUMPING PLANT	1,254,590	155,470	0	1,099,120		0
45	TREATMENT AND DISPOSAL	1,923,810	0	0	1,923,810		942,667
46	GENERAL PLANT	507,671	0	0	507,671		0
47							
48	TOTAL PLANT IN SERVICE	7,767,904	521,033	0	7,246,872		942,667
49	LAND & LAND RIGHTS	624,598	0	0	624,598		0
50	TOTAL PIS LESS LAND	7,143,306	521,033	0	6,622,273		942,667
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						13.01%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: DULSSU / Hernando / Spring Hill 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	942,667	0	942,667	A-6 (S)	
2	Land	0	0	0	A-6 (S)	
3	Accumulated Depreciation	(396,686)	0	(396,686)	A-10 (S)	
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)	
5	TOTAL SEWER NON-USED AND USEFUL	545,981	0	545,981		

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DULSSU / Hernando / Spring Hill Utilities

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 13625 ENDED 12/31/82	799,929
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	799,929
28	1983 Additions	158,407
29	1983 Retirements	838
30	1983 Adjustments	0
31	1983 Net Additions	157,569
32	12/31/83 BALANCE	947,498
33	1984 Additions	163,195
34	1984 Retirements	0
35	1984 Adjustments	(1,224)
36	1984 Net Additions	161,971
37	12/31/84 BALANCE	1,109,469
38	1985 Additions	162,902
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	162,902
42	12/31/85 BALANCE	1,272,371

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUISU / Hernando / Spring Hill 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-6 (S)
Page 2 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	12/31/85 BALANCE	1,272,371
2	1986 Additions	144,450
3	1986 Retirements	329
4	1986 Adjustments	41
5	1986 Net Additions	144,162
6	12/31/86 BALANCE	1,416,533
7	1987 Additions	159,392
8	1987 Retirements	1,824
9	1987 Adjustments	0
10	1987 Net Additions	157,568
11	12/31/87 BALANCE	1,574,101
12	1988 Additions	186,559
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	186,559
16	12/31/88 BALANCE	1,760,660
17	1989 Additions	165,601
18	1989 Retirements	0
19	1989 Adjustments & Common Plant Allo.	89,624
20	1989 Net Additions	255,225
21	12/31/89 BALANCE	2,015,885
22	1990 Additions	223,085
23	1990 Retirements	0
24	1990 Adjustments	(1,499)
25	1990 Net Additions	221,586
26	12/31/90 BALANCE	2,237,471
27	1990 General Plant Reallocation Adjustments *	(2,435)
28	12/31/90 ADJUSTED BALANCE	2,235,035
29	1991 Additions	269,800
30	1991 Retirements	0
31	1991 Adjustments	12,222
32	1991 Net Additions	282,023
33	12/31/91 BALANCE	2,517,058

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: DUISU / Hernando / Spring Hill 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) Balance Ended 12/31/90	(2) Net Additions *	(3) Balance Ended 12/31/91	(4) 1991 Utility Adjustments Beginning	(5) 1991 Utility Adjustments Ending	(6) Adjusted Balance 12/31/91	(7) Per Books	(8) Utility Adjustments	(9) Adj. Util. Balance
		1991 ACCUMULATED DEPRECIATION					AVERAGE 1991 ACCUM. DEPR.			
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	487	112	599	0	0	599	543	0	543
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	62	62	0	0	62	31	0	31
8	360.2 Collection Sewers - F	18,453	7,485	25,938	0	0	25,938	22,195	0	22,195
9	361.2 Collection Sewers - G	663,617	60,520	724,137	0	0	724,137	693,877	0	693,877
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	103,364	13,769	117,133	0	0	117,133	110,248	0	110,248
12	364.2 Flow Measuring Devices	1,000	1,000	2,000	0	0	2,000	1,500	0	1,500
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	74,111	6,915	81,027	0	0	81,027	77,569	0	77,569
19	371.3 Pumping Equipment	442,721	57,406	500,127	0	0	500,127	471,424	0	471,424
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	284,369	27,082	311,451	0	0	311,451	297,910	0	297,910
24	360.4 Treatment & Disposal	419,525	33,888	453,412	0	0	453,412	436,469	0	436,469
25	381.4 Plant Sewers	49,886	8,372	58,259	0	0	58,259	54,073	0	54,073
26	382.4 Outfall Sewer Lines	14,866	3,033	17,899	0	0	17,899	16,382	0	16,382
27	389.4 Other Plant & Misc. Equipment	2,975	3,510	6,485	0	0	6,485	4,730	0	4,730
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	18,505	3,160	19,665	0	0	19,665	18,085	0	18,085
31	390.5 Office Furniture & Equipment	20,755	4,323	25,079	0	0	25,079	22,917	0	22,917
32	390.51 Computer Equipment	10,647	16,699	27,345	0	12,222	39,568	18,996	6,111	25,107
33	391.5 Transportation Equipment	52,460	14,355	66,815	0	0	66,815	59,638	0	59,638
34	392.5 Stores Equipment	193	39	233	0	0	233	213	0	213
35	393.5 Tools, Shop, & Garage	14,892	2,040	16,932	0	0	16,932	15,912	0	15,912
36	394.5 Laboratory Equipment	3,122	482	3,604	0	0	3,604	3,363	0	3,363
37	395.5 Power Operated Equipment	33,992	3,546	37,537	0	0	37,537	35,765	0	35,765
38	396.5 Communication Equipment	4,970	1,342	6,313	0	0	6,313	5,641	0	5,641
39	397.5 Miscellaneous Equipment	711	303	1,014	0	0	1,014	862	0	862
40	398.5 Other Tangible Plant	1,413	356	1,769	0	0	1,769	1,591	0	1,591
41		0								
42	INTANGIBLE PLANT	487	112	599	0	0	599	543	0	543
43	COLLECTION PLANT	786,434	82,837	869,271	0	0	869,271	827,852	0	827,852
44	SYSTEM PUMPING PLANT	516,632	84,321	581,153	0	0	581,153	548,993	0	548,993
45	TREATMENT AND DISPOSAL	771,621	75,685	847,506	0	0	847,506	809,564	0	809,564
46	GENERAL PLANT	159,661	46,645	206,306	0	12,222	218,528	182,983	6,111	189,095
47										
48	TOTAL SEWER ACCUM. DEP.	2,235,035	269,800	2,504,836	0	12,222	2,517,058	2,369,935	6,111	2,376,047

*Net Additions = Depreciation Expense Less Net Resirements

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

Company: DUL-SSU / Hernando / Spring Hill Utilities

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

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

FPSC
Schedule: A-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. Dep.	Percentage	Average Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0%	0	
3	352.1 Franchise	543	0	543	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	31	10	21	0%	0	
8	360.2 Collection Sewers - F	22,195	1,137	21,059	0%	0	
9	361.2 Collection Sewers - G	693,877	13,784	680,093	0%	0	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	110,248	0	110,248	0%	0	
12	364.2 Flow Measuring Devices	1,500	0	1,500	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	77,569	1,120	76,449	0%	0	
19	371.3 Pumping Equipment	471,424	5,230	466,194	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	297,910	0	297,910	49%	145,976	
24	380.4 Treatment & Disposal	436,469	0	436,469	49%	213,870	
25	381.4 Plant Sewers	54,073	0	54,073	49%	26,496	
26	382.4 Outfall Sewer Lines	16,382	0	16,382	49%	8,027	
27	389.4 Other Plant & Misc. Equipment	4,730	0	4,730	49%	2,318	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	18,065	0	18,065	0%	0	
31	390.5 Office Furniture & Equipment	22,917	0	22,917	0%	0	
32	390.51 Computer Equipment	25,107	0	25,107	0%	0	
33	391.5 Transportation Equipment	59,638	0	59,638	0%	0	
34	392.5 Stores Equipment	213	0	213	0%	0	
35	393.5 Tools, Shop, & Garage	15,912	0	15,912	0%	0	
36	394.5 Laboratory Equipment	3,363	0	3,363	0%	0	
37	395.5 Power Operated Equipment	35,765	0	35,765	0%	0	
38	396.5 Communication Equipment	5,641	0	5,641	0%	0	
39	397.5 Miscellaneous Equipment	862	0	862	0%	0	
40	398.5 Other Tangible Plant	1,591	0	1,591	0%	0	
41							
42	INTANGIBLE PLANT	543	0	543		0	
43	COLLECTION PLANT	827,852	14,931	812,921		0	
44	SYSTEM PUMPING PLANT	548,993	6,350	542,643		0	
45	TREATMENT AND DISPOSAL	809,564	0	809,564		396,686	
46	GENERAL PLANT	189,095	0	189,095		0	
47							
48	TOTAL SEWER ACCUM. DEP.	2,376,047	21,281	2,354,766		396,686	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				16.85%		

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Hernando / Spring Hill 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 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 13625 ENDED 12/31/82	365,206
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	365,206
28	1983 Additions	12,116
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	12,116
32	12/31/83 BALANCE	377,322
33	1984 Additions	34,180
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	34,180
37	12/31/84 BALANCE	411,502
38	1985 Additions	52,695
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	52,695
42	12/31/85 BALANCE	464,197

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DULSSU / Hernando / Spring Hill Utilities

Docket No.: 920199-W3
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	464,197
2	1986 Additions	126,239
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	126,239
6	12/31/86 BALANCE	590,436
7	1987 Additions	191,158
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	191,158
11	12/31/87 BALANCE	781,594
12	1988 Additions	285,725
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	285,725
16	12/31/88 BALANCE	1,067,319
17	1989 Additions	415,766
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	415,766
21	12/31/89 BALANCE	1,483,085
22	1990 Additions	1,836,490
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,836,490
26	12/31/90 BALANCE	3,319,575
27	1991 Additions	57,569
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	57,569
31	12/31/91 BALANCE	3,377,145

Beginning, End of Year, and Average Balances

Historic [X] Projected []

and intermediate year also.

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	1,635,017	20,180	1,655,198	0	0	1,655,198	1,645,107	0	1,645,107
2	Line/Main Extension Fees	355,884	(127,184)	228,699	0	0	228,699	292,291	0	292,291
3	Contributed Lines	464,294	113,478	577,772	0	0	577,772	521,033	0	521,033
4	Cont. Ppty. Other than Lines	542,958	45,795	588,752	0	0	588,752	565,855	0	565,855
5	Service Installation Fees	321,423	5,301	326,724	0	0	326,724	324,074	0	324,074
6	TOTAL SEWER CIAC	3,319,575	57,569	3,377,145	0	0	3,377,145	3,348,360	0	3,348,360

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Hernando / Spring Hill 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 13625 ENDED 12/31/82	24,722
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	24,722
28	1983 Additions	11,430
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	11,430
32	12/31/83 BALANCE	36,152
33	1984 Additions	10,585
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	10,585
37	12/31/84 BALANCE	46,737
38	1985 Additions	10,530
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	10,530
42	12/31/85 BALANCE	57,267

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUFSSU / Hernando / Spring HRI Utilities

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	57,267
2	1986 Additions	16,082
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	16,082
6	12/31/86 BALANCE	73,349
7	1987 Additions	21,790
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	21,790
11	12/31/87 BALANCE	95,139
12	1988 Additions	51,079
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	51,079
16	12/31/88 BALANCE	146,218
17	1989 Additions	42,006
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	42,006
21	12/31/89 BALANCE	188,224
22	1990 Additions	84,276
23	1990 Retirements	0
24	1990 Adjustments	9,606
25	1990 Net Additions	93,882
26	12/31/90 BALANCE	282,106
27	1991 Additions	118,674
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	118,674
31	12/31/91 BALANCE	400,779

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: DULSSU / Hernando / Spring Hill 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	106,278	65,576	171,855	0	0	171,855	139,067	0	139,067	
2	Line/Main Extension Fees	20,160	9,203	29,364	0	0	29,364	24,762	0	24,762	
3	Contributed Lines	13,078	16,406	29,484	0	0	29,484	21,281	0	21,281	
4	Cont. Ppty. Other than Lines	25,454	18,960	44,414	0	0	44,414	34,934	0	34,934	
5	Service Installation Fees	117,135	8,528	125,663	0	0	125,663	121,399	0	121,399	
6	TOTAL SEWER ACCUM. AMORT. CIAC	282,106	118,674	400,779	0	0	400,779	341,442	0	341,442	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: DU-SSU / Hernando / Spring Hill 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 MPR's.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: DUI-SSU / Hernando / Spring Hill 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)
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: DUISU / Hernando / Spring Hill Utilities

FPSC

Docket No.: 920193-WS
 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: DUL-SU / Hernando / Spring Hill Utilities
Docket No.: 920199-W8
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	669,481	(23,285)	646,195	669,481	76,622	746,303	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	83,685	(2,911)	80,774	83,685	9,603	93,288	

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS

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

Test Year Ended: 12/31/91

Page 1 of 1

Interim ☐ Final ☒

Preparer: Richard Ausman

Historic ☒ Projected ☐

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	206,668,463	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	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	2,663,680
13	Funds Held by Trustee	1,907,415	6,428,929
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	1,055,875	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,269	235,854,953

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

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)	(3)
		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	5,777,828	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	4,613,087	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	164,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	TOTAL CURRENT LIABILITIES	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,896
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	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: DUI-SSU / Hernando / Spring Hill 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 - %	13.01%	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 - %	16.85%	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

Spring Hill Utilities - 27001

Hernando County (DUI-SSU)

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

Company: DUISU / Hernando / Spring Hill 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	1,414,406	35,530	1,449,936	(180,861)	1,269,075	-12.47%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	1,414,406	35,530	1,449,936	(180,861)	1,269,075		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	669,481	76,822	746,303	0	746,303		B-6 (S)
6	Depreciation, net of CIAC Amort.	113,943	0	113,943	0	113,943		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	125,714	24,422	150,136	(8,139)	141,997		B-15, B-3 (S)
9	Provision For Income Taxes	127,168	(24,805)	102,363	(64,995)	37,368		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	1,036,305	76,440	1,112,745	(73,134)	1,039,611		
11	NET OPERATING INCOME:	378,101	(40,910)	337,191	(107,727)	229,464		
12	RATE BASE	1,979,777		1,983,268		1,983,268		A-2 (S)
13	RATE OF RETURN	19.10%		17.00%		11.57%		D-1 (S)

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

Company: DULSSU / Hernando / Spring Hill 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	1,414,406	35,530	1,449,936	(256,887)	1,193,049	-17.72%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	1,414,406	35,530	1,449,936	(256,887)	1,193,049		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	669,481	(23,285)	646,195	0	646,195		B-6 (S)
6	Depreciation, net of CIAC Amort.	113,943	0	113,943	0	113,943		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	125,714	24,422	150,136	(11,560)	138,576		B-15, B-3 (S)
9	Provision For Income Taxes	127,168	13,139	140,307	(92,317)	47,990		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	1,036,305	14,276	1,050,581	(103,877)	946,704		
11	NET OPERATING INCOME:	378,101	21,254	399,355	(153,011)	246,344		
12	RATE BASE	1,979,777		1,970,755		1,970,755		A-2 (S)
13	RATE OF RETURN	19.10%		20.25%		12.50%		D-1 (S)

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

Company: DUISU / Hernando / Spring Hill 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 (%)	15.00% (A)	12.83%	D-1 (S)	B-2 (S)
3	Rate of Return (%)	12.50% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	1,970,755	1,983,268	A-2 (S)	-
5	Required Income (L3 x L4)	246,344	229,464	-	-
6	Adjusted Income under Present Rates	399,355	337,191	B-2 (S)	-
7	Income Deficiency (L5 - L6)	(153,011)	(107,727)	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	(245,327)	(172,722)	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	(256,887)	(180,861)	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	(245,327)	(172,722)	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	(92,317)	(64,995)	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	(11,560)	(8,139)	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	(153,011)	(107,727)		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%	11.18%	5.80%
21	Customer Deposits	1.05%	7.67%	0.08%
22	Deferred ITC	1.78%	11.61%	0.21%
23	Preferred Stock	2.46%	0.00%	0.00%
24	Total Equity	45.12%	15.00%	6.77%
25	Adjustment for Gas	-2.41%	15.00%	-0.36%
26	TOTAL	100.00%		12.50%

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: DUI-SSU / Hernando / Spring Hill Utilities

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.	Description	PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	35,530	35,530	B-4 (S)
3				
4	2.			
5				
6				
7		35,530	35,530	
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.	(23,285)	(23,285)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		21,248	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		4,524	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		8,083	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltana Utilities' gas division.		(632)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		23,023	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		43,862	B-6 (S)
22				
23		(23,285)	76,822	
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.	1,599	1,599	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	22,823	22,823	B-15 (S)
43	and reclassify consistent with NARUC.			
44		24,422	24,422	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	13,139	(24,805)	B-17 (S)
48				
49	2.			
50				
51		13,139	(24,805)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	21,254	(40,910)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: DUI-SSU / Hernando / Spring Hill 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	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	984,905	0	
9	522.2 Measured - Commercial	374,569	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	1,359,473	90,463	1,449,936
	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	54,933	0	
17	SUBTOTAL OTHER SEWER SALES	54,933	(54,933)	0
18	TOTAL SEWER SALES	1,414,406	35,530	1,449,936
	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)	1,414,406	35,530	1,449,936
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	1,414,406	35,530	1,449,936

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: DUISSU / Hernando / Spring Hill 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-8 (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	264,467	19,309	283,776	128,451	6,423	134,874	34,094	5,313	39,408	101,922	7,574	109,495	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	82,419	14,837	97,257	35,739	(10,394)	25,345	9,771	(2,740)	7,030	36,910	27,972	64,881	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	62,934	2,285	65,219	62,934	2,285	65,219	0	0	0	0	0	0	
6	715 Purchased Power	116,355	172	116,528	114,603	0	114,603	0	148	148	1,752	24	1,776	
7	716 Fuel for Power Purchased	74	3	77	74	3	77	0	0	0	0	0	0	
8	718 Chemicals	5,913	215	6,128	5,913	215	6,128	0	0	0	0	0	0	
9	720 Materials and Supplies	35,063	2,000	37,063	26,303	955	27,257	328	563	890	8,433	482	8,915	
10	731 Contractual Services - Engr.	17	1	17	0	0	0	0	0	0	17	1	17	
11	732 Contractual Services - Accl.	8,195	345	8,540	0	0	0	0	0	0	8,195	345	8,540	
12	733 Contractual Services - Legal	3,842	222	4,064	510	18	528	0	0	0	3,332	203	3,536	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	14,824	686	15,490	10,845	394	11,238	1	0	2	3,978	272	4,250	
15	741 Rental of Building/Real Prop.	1,589	788	2,376	0	0	0	0	0	0	1,589	788	2,376	
16	742 Rental of Equipment	60	4	65	0	0	0	0	0	0	60	4	65	
17	750 Transportation Expense	7,341	509	7,851	7,246	263	7,509	53	218	271	42	28	70	
18	756 Insurance - Vehicle	4,833	819	5,652	0	0	0	0	0	0	4,833	819	5,652	
19	757 Insurance - General Liability	5,625	623	6,247	0	0	0	0	0	0	5,625	623	6,247	
20	758 Insurance - Workman's Comp.	106	9,141	9,248	0	4,473	4,473	0	1,218	1,218	106	3,451	3,557	
21	759 Insurance - Other	3,294	137	3,431	0	0	0	0	0	0	3,294	137	3,431	
22	760 Advertising Expense	347	26	373	0	0	0	0	0	0	347	26	373	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	21,248	21,248	0	0	0	0	0	0	0	21,248	21,248	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	8,832	574	9,406	0	0	0	8,832	574	9,406	0	0	0	
26	775 Miscellaneous Expenses	43,349	2,900	46,249	0	0	0	63	205	269	43,285	2,695	45,980	
27	TOTAL SEWER O&M EXPENSES	668,481	76,822	746,303	392,618	4,633	397,251	53,141	5,499	58,640	223,721	66,591	290,412	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	264,467	19,309	283,776	128,451	6,423	134,874	34,094	5,313	39,406	101,922	7,574	109,495	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	82,419	14,837	97,257	35,739	(10,394)	25,345	9,771	(2,740)	7,030	36,910	27,972	64,881	
32	TOTAL SEWER LABOR COSTS	346,886	34,146	381,032	164,191	(3,972)	160,219	43,864	2,572	46,437	138,831	35,546	174,377	

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

Company: DUI-SSU / Hernando / Spring Hill 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	264,467	0	264,467	128,451	0	128,451	34,094	0	34,094	101,922	0	101,922
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	82,419	(32,065)	50,354	35,739	(11,282)	24,457	9,771	(3,279)	6,491	36,910	(17,504)	19,406
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	62,934	0	62,934	62,934	0	62,934	0	0	0	0	0	0
6	715 Purchased Power	116,355	0	116,355	114,603	0	114,603	0	0	0	1,752	0	1,752
7	716 Fuel for Power Purchased	74	0	74	74	0	74	0	0	0	0	0	0
8	718 Chemicals	5,913	0	5,913	5,913	0	5,913	0	0	0	0	0	0
9	720 Materials and Supplies	35,063	0	35,063	26,303	0	26,303	328	0	328	8,433	0	8,433
10	731 Contractual Services - Engr.	17	0	17	0	0	0	0	0	0	17	0	17
11	732 Contractual Services - Acct.	8,195	0	8,195	0	0	0	0	0	0	8,195	0	8,195
12	733 Contractual Services - Legal	3,842	0	3,842	510	0	510	0	0	0	3,332	0	3,332
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	14,824	0	14,824	10,845	0	10,845	1	0	1	3,978	0	3,978
15	741 Rental of Building/Real Prop.	1,589	0	1,589	0	0	0	0	0	0	1,589	0	1,589
16	742 Rental of Equipment	60	0	60	0	0	0	0	0	0	60	0	60
17	750 Transportation Expense	7,341	0	7,341	7,246	0	7,246	53	0	53	42	0	42
18	756 Insurance - Vehicle	4,833	0	4,833	0	0	0	0	0	0	4,833	0	4,833
19	757 Insurance - General Liability	5,625	0	5,625	0	0	0	0	0	0	5,625	0	5,625
20	758 Insurance - Workman's Comp.	106	8,780	8,886	0	4,316	4,316	0	1,146	1,146	106	3,318	3,425
21	759 Insurance - Other	3,294	0	3,294	0	0	0	0	0	0	3,294	0	3,294
22	760 Advertising Expense	347	0	347	0	0	0	0	0	0	347	0	347
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	8,832	0	8,832	0	0	0	8,832	0	8,832	0	0	0
26	775 Miscellaneous Expenses	43,349	0	43,349	0	0	0	63	0	63	43,285	0	43,285
27	TOTAL SEWER O&M EXPENSES	669,481	(23,285)	646,195	392,618	(6,966)	385,652	53,141	(2,134)	51,008	223,721	(14,186)	209,536
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	264,467	0	264,467	128,451	0	128,451	34,094	0	34,094	101,922	0	101,922
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	82,419	(32,065)	50,354	35,739	(11,282)	24,457	9,771	(3,279)	6,491	36,910	(17,504)	19,406
32	TOTAL SEWER LABOR COSTS	346,886	(32,065)	314,821	164,191	(11,282)	152,909	43,864	(3,279)	40,585	138,831	(17,504)	121,327

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

Historic ☒ Projected ☐

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

27-Apr

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

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 5

0273

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: DUI-SSU / Hemando / Spring Hill 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		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
																			Balance
																			Final
1	701.7 Salaries & Wages - Employees	1,865	2,773	3,409	2,747	2,936	2,340	2,675	2,921	2,379	2,639	3,218	3,993	34,094	0	34,094		5,313	39,406
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	534	795	977	787	841	671	767	837	682	814	922	1,144	9,771	(3,279)	6,491		(2,740)	7,030
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		148	148
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	18	27	33	26	28	22	26	28	23	27	31	38	328	0	328		563	890
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	2
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	3	4	5	4	5	4	4	5	4	4	5	6	53	0	53		218	271
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	1,146	1,146		1,218	1,218
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	483	718	883	712	761	606	693	757	616	735	834	1,034	8,832	0	8,832		574	9,406
26	775.7 Miscellaneous Expenses	3	5	6	5	5	4	5	5	4	5	6	7	63	0	63		205	269
27	SEWER CUST ACCTS EXPENSES	2,906	4,322	5,313	4,281	4,576	3,648	4,170	4,553	3,708	4,426	5,015	6,223	53,141	(2,134)	51,008		5,499	56,640
28																			
29																			
30																			
31																			
32																			
33																			
											</								

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: DUISU / Hernando / Spring Hill Utilities

Docket No.: 920199-W5

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	7,326	8,687	8,205	8,312	8,610	8,429	8,860	7,998	8,601	8,906	7,693	10,293	101,922	0	101,922	7,574	109,495	
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	2,653	3,146	2,971	3,010	3,118	3,053	3,209	2,896	3,115	3,225	2,786	3,727	36,910	(17,504)	19,406	27,972	64,881	
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	126	149	141	143	148	145	152	138	148	153	132	177	1,752	0	1,752	24	1,776	
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	606	719	679	688	712	697	733	662	712	737	637	852	8,433	0	8,433	482	8,915	
10	731.8 Contractual Services - Engr.	1	1	1	1	1	1	1	1	1	1	1	2	17	0	17	1	17	
11	732.8 Contractual Services - Acct.	589	699	660	668	692	678	712	643	692	716	619	828	8,195	0	8,195	345	8,540	
12	733.8 Contractual Services - Legal	240	284	268	272	281	276	290	261	281	291	252	337	3,332	0	3,332	203	3,536	
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	286	339	320	324	336	329	346	312	336	348	300	402	3,978	0	3,978	272	4,250	
15	741.8 Rental of Building/Real Prop.	114	135	128	130	134	131	138	125	134	139	120	160	1,589	0	1,589	788	2,376	
16	742.8 Rental of Equipment	4	5	5	5	5	5	5	5	5	5	5	6	60	0	60	4	65	
17	750.8 Transportation Expense	3	4	3	3	4	4	4	3	4	4	3	4	42	0	42	28	70	
18	756.8 Insurance - Vehicle	347	412	389	394	408	400	420	379	408	422	365	488	4,833	0	4,833	819	5,652	
19	757.8 Insurance - General Liability	404	479	453	459	475	465	489	441	475	492	425	568	5,625	0	5,625	623	6,247	
20	758.8 Insurance - Workman's Comp.	8	9	9	9	9	9	9	8	9	9	8	11	106	3,318	3,425	3,451	3,557	
21	759.8 Insurance - Other	237	281	265	269	278	272	286	258	278	288	249	333	3,294	0	3,294	137	3,431	
22	760.8 Advertising Expense	25	30	28	28	29	29	30	27	29	30	26	35	347	0	347	26	373	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,248	21,248	
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	3,111	3,689	3,485	3,530	3,657	3,560	3,763	3,396	3,653	3,782	3,267	4,371	43,285	0	43,285	2,695	45,980	
27	SEWER A&G EXPENSES	16,081	19,069	18,010	18,246	18,899	18,503	19,449	17,555	18,880	19,549	16,887	22,594	223,721	(14,186)	209,536	66,691	276,227	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.8 Salaries & Wages - Employees														101,922	7,574	109,495		
31	703.8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.8 Employee Pensions & Benefits														36,910	27,972	64,881		
33	TOTAL SEWER A&G LABOR COSTS														138,831	35,546	174,377		

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: DUI-SSU / Hernando / Spring Hill 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.

FP&C
Schedule: B-6 (S)
Page 7 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 9 of 10
Supporting Schedules: Allocation Schedules

	(1)	(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 Debtors Utilities Gas Sale	Subtotal Adjusted 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	264,467	0	264,467	264,467	0	0	2,478	3,950	(632)	270,263	13,513	0	19,309	283,778
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	82,419	(32,065)	50,354	82,419	(32,065)	0	656	513	0	51,524	1,870	43,862	14,837	87,257
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	62,934	0	62,934	62,934	0	0	0	0	0	62,934	2,285	0	2,285	65,219
6	715 1-8 Purchased Power	116,355	0	116,355	116,355	0	0	24	146	0	116,528	0	0	172	116,526
7	716 1-8 Fuel for Power Purchased	74	0	74	74	0	0	0	0	0	74	8	0	3	77
8	718 1-8 Chemicals	5,913	0	5,913	5,913	0	0	0	0	0	5,913	215	0	215	6,128
9	720 1-8 Materials and Supplies	35,063	0	35,063	35,063	0	0	112	590	0	35,765	1,299	0	2,000	37,063
10	731 1-8 Contractual Services - Engr.	17	0	17	17	0	0	0	0	0	17	1	0	1	17
11	732 1-8 Contractual Services - Acct.	8,195	0	8,195	8,195	0	0	48	0	0	8,241	299	0	345	8,540
12	733 1-8 Contractual Services - Legal	3,842	0	3,842	3,842	0	0	80	0	0	3,921	142	0	222	4,064
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	14,824	0	14,824	14,824	0	0	123	0	0	14,948	543	0	666	15,480
15	741 1-8 Rental of Building/Real Prop.	1,589	0	1,589	1,589	0	0	1	704	0	2,293	83	0	788	2,378
16	742 1-8 Rental of Equipment	60	0	60	60	0	0	2	0	0	62	2	0	4	65
17	750 1-8 Transportation Expense	7,341	0	7,341	7,341	0	0	25	208	0	7,576	275	0	500	7,851
18	756 1-8 Insurance - Vehicle	4,833	0	4,833	4,833	0	0	129	493	0	5,454	188	0	819	5,862
19	757 1-8 Insurance - General Liability	5,625	0	5,625	5,625	0	0	117	287	0	6,029	219	0	623	6,247
20	758 1-8 Insurance - Workman's Comp.	106	8,780	8,886	106	8,780	0	0	38	0	8,924	324	0	9,141	8,249
21	759 1-8 Insurance - Other	3,294	0	3,294	3,294	0	0	17	0	0	3,310	120	0	137	3,431
22	760 1-8 Advertising Expense	347	0	347	347	0	0	13	0	0	360	13	0	26	373
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	21,248	0	0	0	21,248	0	0	21,248	21,248
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	8,832	0	8,832	8,832	0	0	0	574	0	9,406	0	0	574	9,406
26	775 1-8 Miscellaneous Expenses	43,349	0	43,349	43,349	0	0	702	578	0	44,629	1,820	0	2,900	48,249
27	TOTAL SEWER O&M EXPENSES	689,481	(23,285)	666,195	689,481	(23,285)	21,248	4,524	8,083	(632)	678,416	21,023	43,862	78,822	746,383

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with 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 - \$1,841,777 / \$10,200,389 = 18.04%.

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

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

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

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

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

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

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

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 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: DUH-SSU / Hemando / Spring Hill Utilities

Docket No. 920189-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.

FPSB
Schedule: B-6 (S)
Page 8 of 10
Prepared: Chuck Lewis
Recap Schedules: B-6 (S) P. 4 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	701.1-6 Salaries & Wages - Employees	128,451		128,451	128,451						128,451	6,423		6,423	134,874
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employees Pensions & Benefits	35,739	(11,282)	24,457	35,739	(11,282)					24,457	888		(10,384)	25,345
4	710.1-6 Purchased Sewer	0		0	0						0	0		0	0
5	711.1-6 Sludge Removal	62,934		62,934	62,934						62,934	2,285		2,285	65,219
6	715.1-6 Purchased Power	114,603		114,603	114,603						114,603	0		0	114,603
7	716.1-6 Fuel for Power Purchased	74		74	74						74	3		3	77
8	718.1-6 Chemicals	5,913		5,913	5,913						5,913	215		215	6,128
9	720.1-6 Materials and Supplies	26,303		26,303	26,303						26,303	955		955	27,257
10	731.1-6 Contractual Services - Engr	0		0	0						0	0		0	0
11	732.1-6 Contractual Services - Arch	0		0	0						0	0		0	0
12	733.1-6 Contractual Services - Legal	510		510	510						510	18		18	528
13	734.1-6 Contractual Services - Mgmt. Fees	0		0	0						0	0		0	0
14	735.1-6 Contractual Services - Other	10,845		10,845	10,845						10,845	394		394	11,239
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	7,246		7,246	7,246						7,246	263		263	7,509
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	4,316	4,316	0	4,316					4,316	157		4,473	4,473
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	392,818	(8,966)	385,452	392,818	(8,966)	0	0	0	0	385,452	11,598	0	4,833	397,251

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 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 - \$342,260 / \$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.

0277

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: DUH-SSU / Hernando / Spring Hill Utilities

Docket No.: 920196-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected []

FP&C
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.

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	34,094		34,094	34,094				3,767	(331)	37,530	1,876		5,313	39,406
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	9,771	(3,279)	6,491	9,771	(3,279)			283		6,784	246		(2,740)	7,030
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				148		148			148	148
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	328		328	328				532		860	31		563	890
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	2
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	53		53	53				208		282	0		218	271
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	1,146	1,146	0	1,146			30		1,175	43		1,218	1,218
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	8,832		8,832	8,832				574		9,406			574	9,406
26	775.7 Miscellaneous Expenses	63		63	63				196		259	0		205	260
27	TOTAL SEWER CUST ACCT EXPENSES	\$3,141	(2,134)	\$1,008	\$3,141	(2,134)	0	0	5,746	(331)	\$4,425	2,216	0	\$4,490	\$4,640

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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: DUK-SSU / Hernando / Spring Hill Utilities

Order 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.

FP&C
 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	101,822		101,822	101,822			2,478	183	(301)	104,281	5,214		7,574	108,495
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	36,910	(17,504)	19,406	36,910	(17,504)		856	220		20,283	736	43,882	27,972	64,981
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	1,752		1,752	1,752			24	0		1,776			24	1,776
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	8,433		8,433	8,433			112	58		8,603	312		462	8,915
10	731.8 Contractual Services - Engr	17		17	17			0	0		17	1		1	17
11	732.8 Contractual Services - Acct	8,195		8,195	8,195			46	0		8,241	299		345	8,540
12	733.8 Contractual Services - Legal	3,332		3,332	3,332			80	0		3,412	124		203	3,538
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	3,978		3,978	3,978			123	0		4,101	148		272	4,258
15	741.8 Rental of Building/Real Prop	1,589		1,589	1,589			1	704		2,293	83		788	2,376
16	742.8 Rental of Equipment	60		60	60			2	0		62	2		4	65
17	750.8 Transportation Expense	42		42	42			25	0		68	2		28	79
18	756.8 Insurance - Vehicle	4,833		4,833	4,833			128	493		5,454	188		819	5,852
19	757.8 Insurance - General Liability	5,625		5,625	5,625			117	287		6,029	219		623	6,247
20	758.8 Insurance - Workman's Comp.	106	3,318	3,425	106	3,318		0	8		3,432	125		3,451	3,957
21	759.8 Insurance - Other	3,294		3,294	3,294			17	0		3,310	120		137	3,431
22	760.8 Advertising Expense	347		347	347			13	0		360	13		26	373
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		21,246	0	0		21,246			21,246	21,246
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	43,285		43,285	43,285			702	382		44,369	1,611		2,895	45,860
27	TOTAL SEWER A&G EXPENSES	228,721	(14,168)	209,536	228,721	(14,168)	21,246	4,524	2,335	(301)	237,342	8,266	43,882	86,891	296,412

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$680,559 / \$10,200,389 = 6.63%, and Pension and Benefits - \$1,841,777 / \$10,200,389 = 18.04%.

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

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

Col (8): Lehigh was acquired in July 1981 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

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

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

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

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

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

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

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

0279

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

Company: DU-SSU / Hernando / Spring Hill Utilities

Docket No.: 920109-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 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 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 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/82	(2) Current Test Year Ended 12/31/91 (Interim)	(3) (\$ Difference)	(4) (% Difference)	(5) O & M Expense Guideline 12/31/91	(6) TEST YEAR DEVIATION FROM GUIDELINE (\$)	(7) TEST YEAR DEVIATION FROM GUIDELINE (%)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	701.1-8 Salaries & Wages - Employees	106,893	264,467	155,574	142.87%	370,668	(106,201)	-28.65%
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	50,354	50,354	N.A.	0	50,354	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	62,934	62,934	N.A.	0	62,934	N.A.
6	715.1-8 Purchased Power	91,015	116,355	25,340	27.84%	308,812	(193,458)	-62.44%
7	716.1-8 Fuel for Power Purchased	0	74	74	N.A.	0	74	N.A.
8	718.1-8 Chemicals	1,752	5,913	4,161	237.50%	5,984	(51)	-0.85%
9	720.1-8 Materials and Supplies	21,508	26,063	13,557	63.04%	73,206	(38,143)	-52.10%
10	731.1-8 Contractual Services - Engr.	0	17	17	N.A.	0	17	N.A.
11	732.1-8 Contractual Services - Asst.	0	8,195	8,195	N.A.	0	8,195	N.A.
12	733.1-8 Contractual Services - Legal	0	3,842	3,842	N.A.	0	3,842	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	754	14,824	14,070	1866.10%	2,567	12,258	477.50%
15	741.1-8 Rental of Building/Real Prop.	3,545	1,589	(1,956)	-55.19%	12,067	(10,478)	-86.83%
16	742.1-8 Rental of Equipment	0	60	60	N.A.	0	60	N.A.
17	750.1-8 Transportation Expense	0	7,341	7,341	N.A.	0	7,341	N.A.
18	756.1-8 Insurance - Vehicle	0	4,833	4,833	N.A.	0	4,833	N.A.
19	757.1-8 Insurance - General Liability	0	5,625	5,625	N.A.	0	5,625	N.A.
20	758.1-8 Insurance - Workmen's Comp.	0	8,866	8,866	N.A.	0	8,866	N.A.
21	759.1-8 Insurance - Other	3,944	3,294	(650)	-16.48%	13,425	(10,132)	-75.47%
22	760.1-8 Advertising Expense	0	347	347	N.A.	0	347	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Alloc.	13,845	0	(13,845)	-100.00%	47,128	(47,128)	-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	5,595	8,832	3,237	57.85%	19,045	(10,213)	-53.63%
26	775.1-8 Miscellaneous Expenses	7,074	43,349	36,275	512.79%	24,080	19,269	80.02%
26	TOTAL SEWER O&M EXPENSES	257,823	646,195	388,272	150.54%	877,960	(231,765)	-26.40%
27	SUBTOTAL (less accts. 786 & 787)	244,678	646,195	402,117	164.75%	859,832	(184,637)	-21.57%
28	Average ERC's	2,278	5,494	3,216	141.18%			
29	Average Consumer Price Index - U	98.5	136.2	40	41.14%			
30			Compounded Multiplier =	240.40%				

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625.

Description of Calculation:

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

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

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: DUE-SBU / Hernando / Spring Hill Utilities

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.

FP&C

Schedule: B-8 (S)
Page 2 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	
		Prior Test Year Ended 12/31/82	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-6 Salaries & Wages - Employees	74,359	129,451	54,093	72.75%	253,112	(124,662)	-49.25%
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	24,457	24,457	N.A.	0	24,457	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	82,934	82,934	N.A.	0	82,934	N.A.
6	715.1-6 Purchased Power	91,015	114,603	23,588	25.82%	309,812	(185,209)	-59.81%
7	716.1-6 Fuel for Power Purchased	0	74	74	N.A.	0	74	N.A.
8	718.1-6 Chemicals	1,752	8,913	4,161	237.50%	5,964	(51)	-0.85%
9	720.1-6 Materials and Supplies	2,865	26,303	23,438	818.06%	9,752	16,550	169.70%
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	510	510	N.A.	0	510	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	10,845	10,845	N.A.	0	10,845	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	0	7,246	7,246	N.A.	0	7,246	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	4,316	4,316	N.A.	0	4,316	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	7,067	0	(7,067)	-100.00%	24,056	(24,056)	-100.00%
26	TOTAL SEWER O&M EXPENSES	177,067	385,852	208,595	117.81%	802,895	(217,044)	-36.91%
27	SUBTOTAL (less sects. 786 & 767)	177,067	385,852	208,595	117.81%	802,895	(217,044)	-56.28%
28	Average ERC's	2,378	5,494	3,216	141.18%			
29	Average Consumer Price Index - U	96.5	136.2	40	41.14%			
30			Compounded Multiplier =	240.40%				

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625.

Description of Calculation:

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

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

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

Column (7) = (3) - (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: DUI-BSU / Hernando / Spring Hill Utilities

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-6 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recomp 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 12/31/92	(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	21,355		34,094	12,739	59.65%	72,692	(38,598)	-53.10%	
2	703.7 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.	
3	704.7 Employee Pensions & Benefits			6,491	6,491	N.A.	0	6,491	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	8,942		228	(8,614)	-96.34%	30,438	(30,111)	-98.92%	
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	736.7 Contractual Services - Other			1	1	N.A.	0	1	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			53	53	N.A.	0	53	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.			1,146	1,146	N.A.	0	1,146	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	5,595		8,832	2,237	57.85%	19,045	(10,213)	-53.63%	
26	775.7 Miscellaneous Expenses			63	63	N.A.	0	63	N.A.	
26	TOTAL SEWER O&M EXPENSES	35,892		51,008	15,116	42.11%	122,175	(71,167)	-58.25%	
27	SUBTOTAL (less accts. 796 & 797)	35,892		51,008	15,116	42.11%	122,175	(71,167)	-58.25%	
28	Average ERC's	2,278		5,494	3,216	141.18%				
29	Average Consumer Price Index - U	98.5		138.2	40	41.14%				
30						Compounded Multiplier =			240.40%	

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 13625.

Description of Calculation:

Column (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 A&G Expenses (7XX.8)

Company: DUS-S&U / Hernando / Spring H&M Utilities

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 test 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)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
		Prior Test Year Ended 12/31/82	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.8 Salaries & Wages - Employees	13,180		101,922	88,742	873.30%	44,864	57,057	127.18%
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits			19,406	19,406	N.A.	0	19,406	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			1,752	1,752	N.A.	0	1,752	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	9,899		8,439	(1,298)	-13.05%	33,015	(24,582)	-74.48%
10	731.8 Contractual Services - Engr.			17	17	N.A.	0	17	N.A.
11	732.8 Contractual Services - Acct.			8,195	8,195	N.A.	0	8,195	N.A.
12	733.8 Contractual Services - Legal			3,332	3,332	N.A.	0	3,332	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other	754		3,978	3,224	427.61%	2,587	1,412	55.00%
15	741.8 Rental of Building/Real Prop.	3,545		1,589	(1,956)	-55.19%	12,067	(10,478)	-86.83%
16	742.8 Rental of Equipment			60	60	N.A.	0	60	N.A.
17	750.8 Transportation Expense			42	42	N.A.	0	42	N.A.
18	756.8 Insurance - Vehicle			4,833	4,833	N.A.	0	4,833	N.A.
19	757.8 Insurance - General Liability			5,625	5,625	N.A.	0	5,625	N.A.
20	758.8 Insurance - Workman's Comp.			3,425	3,425	N.A.	0	3,425	N.A.
21	759.8 Insurance - Other	3,944		3,294	(650)	-16.48%	13,425	(10,132)	-75.47%
22	760.8 Advertising Expense			347	347	N.A.	0	347	N.A.
23	788.8 Reg. Comm. Exp. - Rate Case Amort.	13,845		0	(13,845)	-100.00%	47,128	(47,128)	-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	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	7		43,285	43,278	618263.48%	24	43,262	181559.91%
26	TOTAL SEWER O&M EXPENSES	44,974		209,536	164,562	306.00%	153,090	56,446	36.87%
27	SUBTOTAL (less accts. 766 & 767)	31,129		209,536	178,407	573.12%	105,962	103,574	49.43%
28	Average ERC's	2.27%		5.49%	3.21%	141.18%			
29	Average Consumer Price Index - U	96.5		136.2	40	41.14%			
30				Compounded Multiplier =		260.60%			

Notes

(a) Benchmark expenses for this system are from its test rate case, Order No. 13625.

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 = $(1 + \% \text{ Difference in ERC's})(1 + \% \text{ Difference in CPIU}) - 1$. (Standard Operating Procedure No. 2013)

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

Company: DUI-S&U / Hernando / Spring Hill Utilities
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

Explanation: Provide explanation of deviation from previous page.

FPSC
 Schedule: B-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	(106,201)	-28.65%	
2	703.1-8 Salaries & Wages - Officers, Etc.	0	N.A.	
3	704.1-8 Employee Pensions & Benefits	50,354	N.A.	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	62,894	N.A.	
6	715.1-8 Purchased Power	(183,456)	-62.44%	
7	716.1-8 Fuel for Power Purchased	74	N.A.	
8	716.1-8 Chemicals	(51)	-0.85%	
9	720.1-8 Materials and Supplies	(36,143)	-52.10%	
10	731.1-8 Contractual Services - Engr.	17	N.A.	
11	732.1-8 Contractual Services - Acct.	8,185	N.A.	
12	733.1-8 Contractual Services - Legal	3,642	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	12,258	477.59%	
15	741.1-8 Rental of Building/Real Prop.	(10,478)	-86.83%	
16	742.1-8 Rental of Equipment	60	N.A.	
17	750.1-8 Transportation Expense	7,341	N.A.	
18	756.1-8 Insurance - Vehicle	4,630	N.A.	
19	757.1-8 Insurance - General Liability	5,625	N.A.	
20	766.1-8 Insurance - Workman's Comp.	8,866	N.A.	
21	759.1-8 Insurance - Other	(10,132)	-75.47%	
22	760.1-8 Advertising Expense	347	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(47,128)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.	
25	770.1-8 Bad Debt Expense	(10,219)	-53.63%	
26	775.1-8 Miscellaneous Expenses	19,289	60.02%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		(251,785)	-26.40%	

CONTRACTUAL SERVICES - 1991

Company: DUI-SSU / Hernando / Spring Hill 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.

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

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: DUL-BSU / Hernando / Spring Hill UTILITIES

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: DUISU / Hernando / Spring Hill 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
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		(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		(C) General Plant Accum. Dep.					Average No. of Customers (Total Company)					A-9 (W), A-10 (S)
14												
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		(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: DUISU / Hernando / Spring Hill 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: 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	4,499	40	2.50%	112	0	112
4	389.1 Other Plant & Misc.	0	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	599,145	0	N.A.	0	0	0
7	354.2 Structures & Improvements	1,999	32	3.13%	62	0	62
8	360.2 Collection Sewers - F	224,564	30	3.33%	7,485	0	7,485
9	361.2 Collection Sewers - G	2,723,403	45	2.22%	60,520	0	60,520
10	382.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	523,223	38	2.63%	13,769	0	13,769
12	364.2 Flow Measuring Devices	5,000	5	20.00%	1,000	0	1,000
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	221,291	32	3.13%	6,915	0	6,915
19	371.3 Pumping Equipment	1,033,299	18	5.56%	57,406	0	57,406
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	0	0	N.A.	0	0	0
23	354.4 Structures & Improvements	666,635	32	3.13%	27,082	0	27,082
24	380.4 Treatment & Disposal	809,978	18	5.56%	33,888	0	33,888
25	381.4 Plant Sewers	283,035	35	2.86%	8,372	0	8,372
26	382.4 Outfall Sewer Lines	90,990	30	3.33%	3,033	0	3,033
27	389.4 Other Plant & Misc. Equipment	63,173	18	5.56%	3,510	0	3,510
28	GENERAL PLANT						
29	353.5 Land & Land Rights	25,454	0	N.A.	0	0	0
30	354.5 Structures & Improvements	126,397	40	2.50%	3,160	0	3,160
31	390.5 Office Furniture & Equipment	64,851	15	6.67%	4,323	0	4,323
32	390.51 Computer Equipment	100,193	6	16.67%	16,699	0	16,699
33	391.5 Transportation Equipment	86,129	6	16.67%	14,355	0	14,355
34	392.5 Stores Equipment	704	18	5.56%	39	0	39
35	393.5 Tools, Shop, & Garage	32,636	16	6.25%	2,040	0	2,040
36	394.5 Laboratory Equipment	7,228	15	6.67%	482	0	482
37	395.5 Power Operated Equipment	42,547	12	8.33%	3,546	0	3,546
38	396.5 Communication Equipment	13,424	10	10.00%	1,342	0	1,342
39	397.5 Miscellaneous Equipment	4,550	15	6.67%	303	0	303
40	398.5 Other Tangible Plant	3,556	10	10.00%	356	0	356
41							
42	INTANGIBLE PLANT	4,499		2.50%	112	0	112
43	COLLECTION PLANT	4,077,335		2.03%	82,837	0	82,837
44	SYSTEM PUMPING PLANT	1,254,590		5.13%	64,321	0	64,321
45	TREATMENT AND DISPOSAL	1,923,810		3.94%	75,885	0	75,885
46	GENERAL PLANT	507,671		9.19%	46,645	0	46,645
47							
48	TOTAL DEPRECIATION EXPENSE	7,767,904		3.47%	269,800	0	269,800
49	AMORTIZATION OF CIAC				(118,674)	0	(118,674)
50	NON-USED AND USEFUL				(37,184)	0	(37,184)
51	NET DEPRECIATION EXPENSE - SEWER				113,943	0	113,943

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: DUISSU / Hernando / Spring Hill 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	1,645,107	3.99%	65,576	0	65,576
2	Line/Main Extension Fees	292,291	3.15%	9,203	0	9,203
3	Contributed Lines	521,033	3.15%	16,406	0	16,406
4	Cont. Ppty. Other Than Lines	565,855	3.35%	18,960	0	18,960
5	Service Installation Fees	324,074	2.63%	8,528	0	8,528
6	TOTAL SEWER CIAC AMORT. EXPENSE	3,348,360		118,674	0	118,674

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 / Hernando / Spring Hill 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	5,000	1,000	20.00%	
3	365.2 Flow Measuring Installation	0	0	N.A.	
4	354.4 Structures & Improvements	966,635	27,062	3.13%	
5	360.4 Treatment & Disposal	609,978	33,888	5.56%	
6	381.4 Plant Sewers	293,035	8,372	2.86%	
7	382.4 Outfall Sewer Lines	90,990	3,033	3.33%	
8	369.4 Other Plant & Misc. Equipment	63,173	3,510	5.56%	
9	COMPOSITE RATE	1,928,810	76,885	3.99%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	1,999	62	3.13%	
12	360.2 Collection Sewers - F	224,564	7,485	3.33%	
13	361.2 Collection Sewers - G	2,723,403	60,520	2.22%	
14	362.2 Special Collection	0	0	N.A.	
15	369.2 Other Plant & Misc. Equipment	0	0	N.A.	
16	354.3 Structures & Improvements	0	0	N.A.	
17	370.3 Receiving Wells	221,291	6,915	3.13%	
18	371.3 Pumping Equipment	1,033,299	57,406	5.56%	
19	369.3 Other Plant & Misc. Equipment	0	0	N.A.	
20	COMPOSITE RATE	4,204,557	132,389	3.15%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	523,223	13,769	2.63%	
23	COMPOSITE RATE	523,223	13,769	2.63%	
24	OTHERS: (Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	1,928,810	76,885	3.99%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	4,204,557	132,389	3.15%	
27	Service Installation Fees (Line 23)	523,223	13,769	2.63%	
28	COMPOSITE RATE	6,656,590	223,043	3.35%	

NOTES:

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

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

Company: DULSSU / Hernando / Spring Hill Utilities
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-16 (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	112	0	112	0.00%	0	
4	369.1 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	62	8	55	0.00%	0	
8	360.2 Collection Sewers - F	7,485	876	6,609	0.00%	0	
9	361.2 Collection Sewers - G	60,520	10,626	49,894	0.00%	0	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	13,769	0	13,769	0.00%	0	
12	364.2 Flow Measuring Devices	1,000	0	1,000	0.00%	0	
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0	
14	369.2 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	6,915	863	6,052	0.00%	0	
19	371.3 Pumping Equipment	57,406	4,032	53,374	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	27,082	0	27,082	49.00%	13,270	
24	360.4 Treatment & Disposal	33,888	0	33,888	49.00%	16,605	
25	361.4 Plant Sewers	8,372	0	8,372	49.00%	4,102	
26	362.4 Outfall Sewer Lines	3,033	0	3,033	49.00%	1,486	
27	369.4 Other Plant & Misc. Equipment	3,510	0	3,510	49.00%	1,720	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	3,160	0	3,160	0.00%	0	
31	390.5 Office Furniture & Equipment	4,323	0	4,323	0.00%	0	
32	390.51 Computer Equipment	16,699	0	16,699	0.00%	0	
33	391.5 Transportation Equipment	14,355	0	14,355	0.00%	0	
34	392.5 Stores Equipment	39	0	39	0.00%	0	
35	393.5 Tools, Shop, & Garage	2,040	0	2,040	0.00%	0	
36	394.5 Laboratory Equipment	482	0	482	0.00%	0	
37	395.5 Power Operated Equipment	3,546	0	3,546	0.00%	0	
38	396.5 Communication Equipment	1,342	0	1,342	0.00%	0	
39	397.5 Miscellaneous Equipment	303	0	303	0.00%	0	
40	398.5 Other Tangible Plant	356	0	356	0.00%	0	
41							
42	INTANGIBLE PLANT	112	0	112		0	
43	COLLECTION PLANT	82,837	11,510	71,327		0	
44	SYSTEM PUMPING PLANT	64,321	4,895	59,426		0	
45	TREATMENT AND DISPOSAL	75,885	0	75,885		37,184	
46	GENERAL PLANT	46,645	0	46,645		0	
47							
48	TOTAL	269,800	16,406	253,394		37,184	
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					14.67%	

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 / Hamando / Spring Hill Utilities
 Docket No.: 920190-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ Projected ☐

FP&C
 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	(6) Utility Adjusted Test Year	(7) Per Books	(8) Utility Test Year Adjustments	(9) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	1,414,406	35,530	1,449,936	1,414,406	35,530	1,449,936	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	869,481	(23,285)	846,195	869,481	78,822	746,303	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	113,943	0	113,943	113,943	0	113,943	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	125,714	24,422	150,136	125,714	24,422	150,136	B-15 (S)	-
8	Pre Tax Operating Expenses	908,137	1,137	910,274	908,137	101,245	1,010,382	-	-
9	TOTAL PRE-TAX INCOME	505,269	34,303	539,572	505,269	(65,715)	439,554	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	505,269	34,303	539,572	505,269	(65,715)	439,554	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	1,979,777	(9,022)	1,970,755	1,979,777	3,492	1,983,268	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	114,827	(523)	114,304	114,827	203	115,030	-	-
17	Total Taxable Income	390,442	34,816	425,258	390,442	(65,918)	324,324	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	146,923	13,139	160,062	146,923	(24,805)	122,118	-	-
20	Less:								
21	Parent Debt Adjustment	16,480	0	16,480	16,480	0	16,480	C-9 (S)	-
22	Investment Tax Credit	3,276	0	3,276	3,276	0	3,276	C-8 (S)	-
23	TOTAL INCOME TAXES	127,168	13,139	140,307	127,168	(24,805)	102,363	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: DUI-SSU / Hernando / Spring Hill Utilities

Docket No.: S20199-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
Prepared: 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. (%)	14.67%	0.00%	14.67%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Sugar Mill - 1801

Volusia County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Volusia / Sugar Mill
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	1,337,986	(16,915)	1,321,071	A-6 (S)	
2	Utility Land & Land Rights	29,631	0	29,631	A-6 (S)	
3	Non-Used & Useful	(68,159)	0	(68,159)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(303,458)	103	(303,356)	A-10 (S)	
6	CIAC	(915,361)	0	(915,361)	A-12 (S)	
7	Accumulated Amortization of CIAC	186,484	0	186,484	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	167,115	0	167,115	C-7 (S)	
12	Working Capital Allowance	11,702	1,187	12,889	A-17 (S)	
13	TOTAL SEWER RATE BASE	445,940	(15,625)	430,315		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Velusia / Sugar Mill
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	1,337,986	(16,915)	1,321,071	A-6 (S)	
2	Utility Land & Land Rights	29,631	0	29,631	A-6 (S)	
3	Non-Used & Useful	(68,159)	0	(68,159)	A-7 (S)	
4	Construction Work in Progress	0	0	0		
5	Accumulated Depreciation	(303,456)	103	(303,356)	A-10 (S)	
6	CIAC	(915,361)	0	(915,361)	A-12 (S)	
7	Accumulated Amortization of CIAC	186,484	0	186,484	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	167,115	0	167,115	C-7 (S)	
12	Working Capital Allowance	11,702	(362)	11,340	A-17 (S)	
13	TOTAL SEWER RATE BASE	446,940	(17,174)	428,766		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Volusia / Sugar Mill

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.	(33,830)	0	(16,915)	A-6 (S)	
3						
4	2.					
5						
6						
7		(33,830)	0	(16,915)		
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.	843	843	843	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	(1,481)	(740)		
33						
34						
35						
36						
37						
38		843	(638)	103		
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 / Volusia / Sugar Mill

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).	(362)	(362)	(362)	A-17 (S)
38					
39	2.				
40					
41					
42		(362)	(362)	(362)	
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	1,187	1,187	1,187	A-17 (S)
45					
46	2.				
47					
48		1,187	1,187	1,187	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(33,349)	(999)	(17,174)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(31,800)	550	(15,625)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Sugar Mill

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 19841 ENDED 08/06/87	1,191,280	
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 / Sugar Mill

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	8/6/87 BALANCE	1,191,260
7	1987 Additions	23,515
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	23,515
11	12/31/87 BALANCE	1,214,775
12	1988 Additions	41,630
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	41,630
16	12/31/88 BALANCE	1,256,405
17	1989 Additions	43,352
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	43,352
21	12/31/89 BALANCE	1,299,757
22	1990 Additions (A/C 101)	218
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	218
27	12/31/90 BALANCE	1,299,975
28	1990 General Plant Reallocation Adjustments *	33,458
29	12/31/90 ADJUSTED BALANCE	1,333,433
30	1991 Additions (A/C 101)	68,367
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	68,367
35	12/31/91 BALANCE	1,401,800

* 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 / Sugar Mill

Docket No.: 920199-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
Prepared: 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 108		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	33,830	(33,830)	0	0	(33,830)	0	0	16,915	(16,915)	0
3	352.1 Franchises	2,296	175	0	2,471	0	0	2,471	2,384	0	2,384
4	389.1 Other Plant & Misc.	123	0	0	123	0	0	123	123	0	123
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	98	0	0	98	0	0	98	98	0	98
7	354.2 Structures & Improvements	(331)	0	0	(331)	0	0	(331)	(331)	0	(331)
8	360.2 Collection Sewers - F	68,417	12,960	0	81,377	0	0	81,377	74,897	0	74,897
9	361.2 Collection Sewers - G	539,066	60,964	0	600,060	0	0	600,060	569,578	0	569,578
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	79,109	5,660	0	84,769	0	0	84,769	81,939	0	81,939
12	364.2 Flow Measuring Devices	34	0	0	34	0	0	34	34	0	34
13	365.2 Flow Measuring Installation	7	0	0	7	0	0	7	7	0	7
14	389.2 Other Plant & Misc. Equipm	99	0	0	99	0	0	99	99	0	99
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	771	386	0	1,157	0	0	1,157	964	0	964
18	370.3 Receiving Wells	10,876	0	0	10,876	0	0	10,876	10,876	0	10,876
19	371.3 Pumping Equipment	137,043	8,412	0	145,455	0	0	145,455	141,249	0	141,249
20	389.3 Other Plant & Misc. Equipm	202	0	0	202	0	0	202	202	0	202
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	26,450	0	0	26,450	0	0	26,450	26,450	0	26,450
23	354.4 Structures & Improvements	38,308	5,284	0	41,592	0	0	41,592	38,950	0	38,950
24	380.4 Treatment & Disposal	337,809	3,648	0	341,457	0	0	341,457	339,833	0	339,833
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,894	0	0	1,894	0	0	1,894	1,894	0	1,894
27	389.4 Other Plant & Misc. Equipm	162	0	0	162	0	0	162	162	0	162
28	GENERAL PLANT										
29	353.5 Land & Land Rights	3,136	(105)	0	3,031	0	0	3,031	3,083	0	3,083
30	354.5 Structures & Improvements	15,124	374	0	15,497	0	0	15,497	15,311	0	15,311
31	390.5 Office Furniture & Equipme	7,792	126	0	7,919	0	0	7,919	7,856	0	7,856
32	390.51 Computer Equipment	10,272	3,728	0	14,000	0	0	14,000	12,138	0	12,138
33	391.5 Transportation Equipment	10,045	775	0	10,820	0	0	10,820	10,433	0	10,433
34	392.5 Stores Equipment	76	19	0	95	0	0	95	85	0	85
35	393.5 Tools, Shop, & Garage	3,990	(74)	0	3,916	0	0	3,916	3,953	0	3,953
36	394.5 Laboratory Equipment	846	59	0	905	0	0	905	876	0	876
37	395.5 Power Operated Equipment	5,388	(464)	0	4,922	0	0	4,922	5,154	0	5,154
38	396.5 Communication Equipment	1,564	123	0	1,688	0	0	1,688	1,626	0	1,626
39	397.5 Miscellaneous Equipment	488	125	0	614	0	0	614	551	0	551
40	398.5 Other Tangible Plant	420	21	0	441	0	0	441	431	0	431
41											
42	INTANGIBLE PLANT	36,249	(33,855)	0	2,394	(33,830)	0	2,594	19,422	(16,915)	2,507
43	COLLECTION PLANT	686,529	79,584	0	766,113	0	0	766,113	726,321	0	726,321
44	SYSTEM PUMPING PLANT	148,892	8,797	0	157,689	0	0	157,689	153,291	0	153,291
45	TREATMENT AND DISPOSAL	402,623	8,932	0	411,555	0	0	411,555	407,089	0	407,089
46	GENERAL PLANT	59,140	4,709	0	63,849	0	0	63,849	61,495	0	61,495
47											
48	TOTAL PLANT IN SERVICE	1,333,433	68,367	0	1,401,800	(33,830)	0	1,401,800	1,367,617	(16,915)	1,350,702
49	LAND & LAND RIGHTS	29,684	(105)	0	29,579	0	0	29,579	29,631	0	29,631
50	TOTAL PIS LESS LAND	1,303,750	68,471	0	1,372,221	(33,830)	0	1,372,221	1,337,986	(16,915)	1,321,071

*NARUC Account 101 represents Plant in Service, SBU subaccount 351.1 - 368.5

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 / Sugar Mill

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

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

FPSC
Schedule: A-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 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	2,384	0	0	2,384	0%	0	
4	389.1 Other Plant & Misc.	123	0	0	123	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	98	0	0	98	0%	0	
7	354.2 Structures & Improvements	(331)	(39)	0	(292)	0%	0	
8	360.2 Collection Sewers - F	74,897	8,739	0	66,158	0%	0	
9	361.2 Collection Sewers - G	569,578	66,456	0	503,122	0%	0	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	81,939	0	0	81,939	0%	0	
12	364.2 Flow Measuring Devices	34	0	0	34	0%	0	
13	365.2 Flow Measuring Installation	7	0	0	7	0%	0	
14	389.2 Other Plant & Misc. Equipment	99	12	0	87	0%	0	
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	
17	354.3 Structures & Improvements	964	112	0	851	0%	0	
18	370.3 Receiving Wells	10,876	1,269	0	9,607	0%	0	
19	371.3 Pumping Equipment	141,249	16,480	0	124,768	0%	0	
20	389.3 Other Plant & Misc. Equipment	202	24	0	178	0%	0	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	26,450	0	0	26,450	0%	0	
23	354.4 Structures & Improvements	38,950	0	0	38,950	22%	8,569	
24	380.4 Treatment & Disposal	339,633	0	0	339,633	22%	74,719	
25	381.4 Plant Sewers	0	0	0	0	22%	0	
26	382.4 Outfall Sewer Lines	1,894	0	0	1,894	22%	417	
27	389.4 Other Plant & Misc. Equipment	162	0	0	162	22%	36	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	3,083	0	0	3,083	0%	0	
30	354.5 Structures & Improvements	15,311	0	0	15,311	0%	0	
31	390.5 Office Furniture & Equipment	7,856	0	0	7,856	0%	0	
32	390.51 Computer Equipment	12,136	0	0	12,136	0%	0	
33	391.5 Transportation Equipment	10,433	0	0	10,433	0%	0	
34	392.5 Stores Equipment	85	0	0	85	0%	0	
35	393.5 Tools, Shop, & Garage	3,953	0	0	3,953	0%	0	
36	394.5 Laboratory Equipment	876	0	0	876	0%	0	
37	395.5 Power Operated Equipment	5,154	0	0	5,154	0%	0	
38	396.5 Communication Equipment	1,626	0	0	1,626	0%	0	
39	397.5 Miscellaneous Equipment	551	0	0	551	0%	0	
40	398.5 Other Tangible Plant	431	0	0	431	0%	0	
41								
42	INTANGIBLE PLANT	2,507	0	0	2,507		0	
43	COLLECTION PLANT	726,321	75,168	0	651,153		0	
44	SYSTEM PUMPING PLANT	153,291	17,985	0	135,405		0	
45	TREATMENT AND DISPOSAL	407,089	0	0	407,089		83,741	
46	GENERAL PLANT	61,495	0	0	61,495		0	
47								
48	TOTAL PLANT IN SERVICE	1,350,702	93,053	0	1,257,649		83,741	
49	LAND & LAND RIGHTS	29,631	0	0	29,631		0	
50	TOTAL PIS LESS LAND	1,321,071	93,053	0	1,228,018		83,741	
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						6.66%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Volusia / Sugar Mill
 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	83,741	0	83,741	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(15,582)	0	(15,582)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	68,159	0	68,159	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Sugar Mill

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 19841 ENDED 06/06/87	147,289	
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 Balance Subsequent to Last Established Rate Base - 1991

Company: SSU / Volusia / Sugar Mill

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	8/6/87 BALANCE	147,289
7	1987 Additions	21,257
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	21,257
11	12/31/87 BALANCE	168,546
12	1988 Additions	28,804
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	28,804
16	12/31/88 BALANCE	197,350
17	1989 Additions	32,664
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	32,664
21	12/31/89 BALANCE	230,014
22	1990 Additions	34,934
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	34,934
26	12/31/90 BALANCE	264,948
27	1990 General Plant Reallocation Adjustments *	12,803
28	12/31/90 ADJUSTED BALANCE	277,751
29	1991 Additions	51,415
30	1991 Retirements	0
31	1991 Adjustments	638
32	1991 Net Additions	52,053
33	12/31/91 BALANCE	329,803

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Volusia / Sugar Mtn

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	843	0	843	(843)	(843)	0	843	(843)	0
3	352.1 Franchises	57	60	117	0	0	117	87	0	87
4	389.1 Other Plant & Misc.	8	7	15	0	0	15	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	(20)	(10)	(31)	0	0	(31)	(25)	0	(25)
8	360.2 Collection Sewers - F	15,211	2,497	17,708	0	0	17,708	16,460	0	16,460
9	361.2 Collection Sewers - G	130,112	12,657	142,770	0	0	142,770	136,441	0	136,441
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	17,941	2,156	20,097	0	0	20,097	19,019	0	19,019
12	364.2 Flow Measuring Devices	2	7	9	0	0	9	5	0	5
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	2	6	8	0	0	8	5	0	5
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	50	30	80	0	0	80	65	0	65
18	370.3 Receiving Wells	428	340	768	0	0	768	598	0	598
19	371.3 Pumping Equipment	33,016	7,847	40,863	0	0	40,863	36,940	0	36,940
20	389.3 Other Plant & Misc. Equipme	13	11	24	0	0	24	19	0	19
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	8,534	1,217	9,751	0	0	9,751	9,142	0	9,142
24	360.4 Treatment & Disposal	52,084	18,869	70,953	0	0	70,953	61,518	0	61,518
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	118	63	181	0	0	181	150	0	150
27	389.4 Other Plant & Misc. Equipme	10	9	19	0	0	19	15	0	15
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,999	383	2,382	0	0	2,382	2,191	0	2,191
31	390.5 Office Furniture & Equipment	2,514	524	3,038	0	0	3,038	2,776	0	2,776
32	390.51 Computer Equipment	1,290	2,023	3,312	0	1,481	4,793	2,301	740	3,041
33	391.5 Transportation Equipment	6,355	1,739	8,093	0	0	8,093	7,224	0	7,224
34	392.5 Stores Equipment	23	5	28	0	0	28	26	0	26
35	393.5 Tools, Shop, & Garage	1,804	247	2,051	0	0	2,051	1,927	0	1,927
36	394.5 Laboratory Equipment	378	58	437	0	0	437	407	0	407
37	395.5 Power Operated Equipment	4,117	429	4,547	0	0	4,547	4,332	0	4,332
38	396.5 Communication Equipment	602	163	765	0	0	765	683	0	683
39	397.5 Miscellaneous Equipment	86	37	123	0	0	123	104	0	104
40	398.5 Other Tangible Plant	171	43	214	0	0	214	193	0	193
41		0								
42	INTANGIBLE PLANT	909	66	975	(843)	(843)	132	942	(843)	99
43	COLLECTION PLANT	163,249	17,312	180,561	0	0	180,561	171,905	0	171,905
44	SYSTEM PUMPING PLANT	33,507	8,228	41,736	0	0	41,736	37,621	0	37,621
45	TREATMENT AND DISPOSAL	60,746	20,158	80,904	0	0	80,904	70,825	0	70,825
46	GENERAL PLANT	19,340	5,650	24,990	0	1,481	26,471	22,165	740	22,905
47										
48	TOTAL SEWER ACCUM. DEP.	277,751	51,415	329,166	(843)	638	329,903	303,458	(103)	303,356

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Volusia / Sugar Mill

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

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

FPSC
Schedule: A-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. Depr.	(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	87	0	87	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	(25)	(2)	(24)	0%	0
8	360.2 Collection Sewers - F	16,460	424	16,035	0%	0
9	361.2 Collection Sewers - G	136,441	3,227	133,214	0%	0
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	19,019	0	19,019	0%	0
12	364.2 Flow Measuring Devices	5	0	5	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipment	5	1	5	0%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0%	0
17	354.3 Structures & Improvements	65	5	60	0%	0
18	370.3 Receiving Wells	598	62	536	0%	0
19	371.3 Pumping Equipment	36,940	800	36,139	0%	0
20	389.3 Other Plant & Misc. Equipment	18	1	18	0%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0%	0
23	354.4 Structures & Improvements	9,142	0	9,142	22%	2,011
24	380.4 Treatment & Disposal	61,518	0	61,518	22%	13,534
25	381.4 Plant Sewers	0	0	0	22%	0
26	382.4 Outfall Sewer Lines	150	0	150	22%	33
27	389.4 Other Plant & Misc. Equipment	15	0	15	22%	3
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	2,191	0	2,191	0%	0
31	390.5 Office Furniture & Equipment	2,776	0	2,776	0%	0
32	390.51 Computer Equipment	3,041	0	3,041	0%	0
33	391.5 Transportation Equipment	7,224	0	7,224	0%	0
34	392.5 Stores Equipment	26	0	26	0%	0
35	393.5 Tools, Shop, & Garage	1,927	0	1,927	0%	0
36	394.5 Laboratory Equipment	407	0	407	0%	0
37	395.5 Power Operated Equipment	4,332	0	4,332	0%	0
38	396.5 Communication Equipment	683	0	683	0%	0
39	397.5 Miscellaneous Equipment	104	0	104	0%	0
40	398.5 Other Tangible Plant	193	0	193	0%	0
41						
42	INTANGIBLE PLANT	99	0	99		0
43	COLLECTION PLANT	171,905	3,650	168,254		0
44	SYSTEM PUMPING PLANT	37,621	869	36,753		0
45	TREATMENT AND DISPOSAL	70,825	0	70,825		15,582
46	GENERAL PLANT	22,905	0	22,905		0
47						
48	TOTAL SEWER ACCUM. DEP.	303,356	4,519	298,836		15,582
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				5.21%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Volumes / Sugar Mill

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 19841 ENDED 08/08/87		756,587
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 / Sugar Mill

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	6/6/87 BALANCE	758,587
7	1987 Additions	30,808
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	30,808
11	12/31/87 BALANCE	789,395
12	1988 Additions	2,133
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,133
16	12/31/88 BALANCE	791,528
17	1989 Additions	61,433
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	61,433
21	12/31/89 BALANCE	852,961
22	1990 Additions	3,250
23	1990 Retirements	0
24	1990 Adjustments	18,588
25	1990 Net Additions	21,838
26	12/31/90 BALANCE	874,799
27	1991 Additions	81,124
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	81,124
31	12/31/91 BALANCE	955,923

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	56,871	0	56,871	0	0	56,871	56,871	0	56,871
2	Line/Main Extension Fees	3,250	2,167	5,416	0	0	5,416	4,333	0	4,333
3	Contributed Lines	56,091	73,924	130,015	0	0	130,015	93,053	0	93,053
4	Cont. Ppty. Other than Lines	758,587	0	758,587	0	0	758,587	758,587	0	758,587
5	Service Installation Fees	0	5,034	5,034	0	0	5,034	2,517	0	2,517
6	TOTAL SEWER CIAC	874,799	81,124	955,923	0	0	955,923	915,361	0	915,361

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

Company: SSU / Volusia / Sugar Mill

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 19841 ENDED 08/08/87	99,494
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 / Volusia / Sugar Mill

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.

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	8/6/87 BALANCE	99,484
7	1987 Additions	8,062
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	8,062
11	12/31/87 BALANCE	107,556
12	1988 Additions	19,761
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	19,761
16	12/31/88 BALANCE	127,317
17	1989 Additions	20,554
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	20,554
21	12/31/89 BALANCE	147,871
22	1990 Additions	21,597
23	1990 Retirements	0
24	1990 Adjustments	295
25	1990 Net Additions	21,892
26	12/31/90 BALANCE	169,763
27	1991 Additions	33,443
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	33,443
31	12/31/91 BALANCE	203,206

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

Company: SSU / Volusia / Sugar Mill

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 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	2,090	3,012	5,103	0	0	5,103	3,597	0	3,597
2	Line/Main Extension Fees	41	127	168	0	0	168	104	0	104
3	Contributed Lines	3,155	2,728	5,883	0	0	5,883	4,519	0	4,519
4	Cont. Prty. Other than Lines	164,477	27,510	191,986	0	0	191,986	178,231	0	178,231
5	Service Installation Fees	0	66	66	0	0	66	33	0	33
6	TOTAL SEWER ACCUM. AMORT. CIAC	169,763	33,443	203,206	0	0	203,206	186,484	0	186,484

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Volusia / Sugar MHI

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 / Vailala / Sugar Mill

Docket No.: 820189-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 / Volusia / Sugar Mill

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 / Volusia / Sugar Mill
Docket No.: 920198-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	93,613	(2,895)	90,718	93,613	9,497	103,109	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	11,702	(362)	11,340	11,702	1,187	12,889		

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

(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	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	2,078,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS

Schedule: A-19 (W), (S)

Test Year Ended: 12/31/91

Page 1 of 1

Interim ☐ Final ☒

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

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	4,613,067	5,558,788
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	3,519,623
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	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 / Volusia / Sugar Mill

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 - %	6.66%	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 - %	5.21%	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

Sugar Mill - 1801

Volusia County (SSU)

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

Company: SSU / Velusia / Sugar Mill
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	180,011	(3,262)	156,749	55,793	212,542	35.59%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	180,011	(3,262)	156,749	55,793	212,542		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	93,613	9,497	103,109	0	103,109		B-6 (S)
6	Depreciation, net of CIAC Amort.	13,537	0	13,537	0	13,537		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	31,737	3,053	34,790	2,511	37,301		B-15, B-3 (S)
9	Provision For Income Taxes	(5,634)	(5,609)	(11,243)	20,050	8,807		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	133,253	6,941	140,194	22,561	182,755		
11	NET OPERATING INCOME:	26,758	(10,203)	16,555	33,232	49,787		
12	RATE BASE	445,940		430,315		430,315		A-2 (S)
13	RATE OF RETURN	6.00%		3.85%		11.57%		D-1 (S)

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

Company: SSU / Volusia / Sugar Mill
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	160,011	(3,262)	156,749	40,342	197,091	25.74%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	160,011	(3,262)	156,749	40,342	197,091		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	93,613	(2,895)	90,718	0	90,718		B-6 (S)
6	Depreciation, net of CIAC Amort.	13,537	0	13,537	0	13,537		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	31,737	3,053	34,790	1,815	36,605		B-15, B-3 (S)
9	Provision For Income Taxes	(5,634)	(912)	(6,546)	14,498	7,951		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	133,253	(764)	132,489	16,313	148,812		
11	NET OPERATING INCOME:	26,758	(2,508)	24,250	24,029	48,279		
12	RATE BASE	445,940		428,766		428,766		A-2 (S)
13	RATE OF RETURN	6.00%		5.66%		11.26%		D-1 (S)

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 920189-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	428,788	430,315	A-2 (S)	-
5	Required Income (L3 x L4)	48,278	49,787	-	-
6	Adjusted Income under Present Rates	24,250	16,555	B-2 (S)	-
7	Income Deficiency (L5 - L6)	24,029	33,232	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	38,527	53,282	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	40,342	55,793	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	38,527	53,282	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	14,498	20,050	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	1,615	2,511	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	24,029	33,232	-	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, of 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 / Yokalo / Sugar Mill

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.	(3,262)	(3,262)	B-4 (S)
3				
4	2.			
5				
6				
7		(3,262)	(3,262)	
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.	(2,895)	(2,895)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		2,574	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		548	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		979	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Dehona Utilities' gas division.		(77)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		3,054	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		5,313	B-6 (S)
22				
23				
24		(2,895)	9,497	
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.	(147)	(147)	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	3,199	3,199	B-15 (S)
43	and reclassify consistent with NARUC.			
44				
45		3,053	3,053	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(912)	(5,609)	B-17 (S)
48				
49	2.			
50				
51				
52		(912)	(5,609)	
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(2,508)	(10,203)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Volusia / Sugar Mill
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	127	0	
3	521.2 Flat Rate - Commercial	12,174	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	146,043	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	158,344	(1,595)	156,749
	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	1,667	0	
17	SUBTOTAL OTHER SEWER SALES	1,667	(1,667)	0
18	TOTAL SEWER SALES	160,011	(3,262)	156,749
	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)	160,011	(3,262)	156,749
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	160,011	(3,262)	156,749

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 / Sugar MHI

Docket No.: S20199-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)

0329

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)			
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	
1	701 Salaries & Wages - Employees	37,072	2,591	39,663	20,596	1,030	21,626	4,130	644	4,773	12,346	917	13,263	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	11,186	1,589	12,775	5,531	(1,467)	4,064	1,184	(332)	852	4,471	3,388	7,859	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	5,111	186	5,297	5,111	186	5,297	0	0	0	0	0	0	
6	715 Purchased Power	21,132	21	21,153	20,920	0	20,920	0	18	18	212	3	215	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	1,727	63	1,790	1,727	63	1,790	0	0	0	0	0	0	
9	720 Materials and Supplies	5,245	278	5,524	4,184	152	4,336	40	68	108	1,021	58	1,080	
10	731 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2	
11	732 Contractual Services - Acct.	993	42	1,034	0	0	0	0	0	0	993	42	1,034	
12	733 Contractual Services - Legal	404	25	428	0	0	0	0	0	0	404	25	428	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,284	62	1,347	802	29	832	0	0	0	482	33	515	
15	741 Rental of Building/Real Prop.	192	95	288	0	0	0	0	0	0	192	95	288	
16	742 Rental of Equipment	7	1	8	0	0	0	0	0	0	7	1	8	
17	750 Transportation Expense	1,215	74	1,288	1,203	44	1,247	6	26	33	5	3	9	
18	756 Insurance - Vehicle	585	99	685	0	0	0	0	0	0	585	99	685	
19	757 Insurance - General Liability	681	75	757	0	0	0	0	0	0	681	75	757	
20	758 Insurance - Workman's Comp.	13	1,283	1,296	0	717	717	0	148	148	13	418	431	
21	759 Insurance - Other	399	17	416	0	0	0	0	0	0	399	17	416	
22	760 Advertising Expense	42	3	45	0	0	0	0	0	0	42	3	45	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	2,574	2,574	0	0	0	0	0	0	0	2,574	2,574	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	1,070	70	1,139	0	0	0	1,070	70	1,139	0	0	0	
26	775 Miscellaneous Expenses	5,251	351	5,602	0	0	0	8	25	33	5,243	326	5,570	
27	TOTAL SEWER O&M EXPENSES	93,613	9,497	103,109	60,076	752	60,828	5,437	666	7,103	27,100	8,078	35,178	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	37,072	2,591	39,663	20,596	1,030	21,626	4,130	644	4,773	12,346	917	13,263	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	11,186	1,589	12,775	5,531	(1,467)	4,064	1,184	(332)	852	4,471	3,388	7,859	
32	TOTAL SEWER LABOR COSTS	48,258	4,180	52,437	26,128	(438)	25,690	5,313	312	5,625	16,817	4,306	21,122	

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

Company: SSU / Yokula / Sugar Mill

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

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

FPSC
Schedule: B-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	37,072	0	37,072	20,596	0	20,596	4,130	0	4,130	12,346	0	12,346
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	11,186	(4,127)	7,059	5,531	(1,610)	3,922	1,184	(397)	786	4,471	(2,120)	2,351
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	5,111	0	5,111	5,111	0	5,111	0	0	0	0	0	0
6	715 Purchased Power	21,132	0	21,132	20,920	0	20,920	0	0	0	212	0	212
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	1,727	0	1,727	1,727	0	1,727	0	0	0	0	0	0
9	720 Materials and Supplies	5,245	0	5,245	4,184	0	4,184	40	0	40	1,021	0	1,021
10	731 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2
11	732 Contractual Services - Acct.	993	0	993	0	0	0	0	0	0	993	0	993
12	733 Contractual Services - Legal	404	0	404	0	0	0	0	0	0	404	0	404
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,284	0	1,284	802	0	802	0	0	0	482	0	482
15	741 Rental of Building/Real Prop.	192	0	192	0	0	0	0	0	0	192	0	192
16	742 Rental of Equipment	7	0	7	0	0	0	0	0	0	7	0	7
17	750 Transportation Expense	1,215	0	1,215	1,203	0	1,203	6	0	6	5	0	5
18	756 Insurance - Vehicle	585	0	585	0	0	0	0	0	0	585	0	585
19	757 Insurance - General Liability	681	0	681	0	0	0	0	0	0	681	0	681
20	758 Insurance - Workman's Comp.	13	1,233	1,246	0	682	682	0	139	139	13	402	415
21	759 Insurance - Other	399	0	399	0	0	0	0	0	0	399	0	399
22	760 Advertising Expense	42	0	42	0	0	0	0	0	0	42	0	42
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	1,070	0	1,070	0	0	0	1,070	0	1,070	0	0	0
26	775 Miscellaneous Expenses	5,251	0	5,251	0	0	0	8	0	8	5,243	0	5,243
27	TOTAL SEWER O&M EXPENSES	93,613	(2,895)	90,718	60,076	(918)	59,158	6,437	(258)	6,179	27,100	(1,718)	25,381
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	37,072	0	37,072	20,596	0	20,596	4,130	0	4,130	12,346	0	12,346
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	11,186	(4,127)	7,059	5,531	(1,610)	3,922	1,184	(397)	786	4,471	(2,120)	2,351
32	TOTAL SEWER LABOR COSTS	48,258	(4,127)	44,131	26,128	(1,610)	24,518	5,313	(397)	4,916	16,817	(2,120)	14,696

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Volusia / Sugar Mill

Docket No.: 920199-WIS

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	2,432	2,773	3,301	3,004	3,425	2,595	2,948	3,511	2,967	3,545	2,953	3,619	37,072	0	37,072	2,591	39,663	
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	770	874	1,130	883	986	795	868	1,105	894	1,034	889	957	11,186	(4,127)	7,059	1,589	12,775	
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	80	50	680	0	0	0	4,301	0	5,111	0	5,111	186	5,297	
6	715.1-8 Purchased Power	1,435	1,503	1,612	2,446	1,939	1,727	1,540	1,382	1,346	1,546	1,481	3,175	21,132	0	21,132	21	21,153	
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	776	0	106	0	0	209	106	0	212	106	212	1,727	0	1,727	63	1,790	
9	720.1-8 Materials and Supplies	266	741	766	664	523	912	520	267	163	(60)	501	(16)	5,245	0	5,245	278	5,524	
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	
11	732.1-8 Contractual Services - Acct	71	85	80	81	84	82	86	78	84	87	75	100	993	0	993	42	1,034	
12	733.1-8 Contractual Services - Legal	29	34	32	33	34	33	35	32	34	35	30	41	404	0	404	25	428	
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	239	39	39	41	298	200	53	41	42	36	206	1,284	0	1,284	62	1,347	
15	741.1-8 Rental of Building/Real Prop.	14	16	15	16	16	16	17	15	16	17	15	19	192	0	192	95	288	
16	742.1-8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	1	8	
17	750.1-8 Transportation Expense	122	51	90	55	145	106	62	136	63	84	222	80	1,215	0	1,215	74	1,288	
18	756.1-8 Insurance - Vehicle	42	50	47	48	49	48	51	46	49	51	44	59	585	0	585	99	685	
19	757.1-8 Insurance - General Liability	49	58	55	56	58	56	59	53	58	60	51	69	681	0	681	75	757	
20	758.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	13	1,233	1,246	1,283	1,296	
21	759.1-8 Insurance - Other	29	34	32	33	34	33	35	31	34	35	30	40	399	0	399	17	416	
22	760.1-8 Advertising Expense	3	4	3	3	4	3	4	3	4	4	3	4	42	0	42	3	45	
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	2,574	2,574	
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	59	87	107	86	92	73	84	92	75	89	101	125	1,070	0	1,070	70	1,139	
26	775.1-8 Miscellaneous Expenses	377	448	423	428	444	434	456	412	443	459	396	530	5,251	0	5,251	351	5,602	
27	TOTAL SEWER O&M EXPENSES	6,750	7,774	7,734	7,982	7,955	7,266	7,854	7,324	6,272	7,241	11,237	8,224	93,613	(2,895)	90,718	9,497	100,215	
28																			
29	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
30	701.1-8 Salaries & Wages - Employees														37,072	2,591	39,663		
31	703.1-8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.1-8 Employee Pensions & Benefits														11,186	1,589	12,775		
33	TOTAL SEWER LABOR COSTS														48,258	4,180	52,437		

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

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

0332

24-Apr-92

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Volusia / Sugar Mill
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	226	336	413	333	356	283	324	354	288	344	390	484	4,130	0	4,130	644	4,773	
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	65	96	118	95	102	81	93	101	83	99	112	139	1,184	(397)	786	(332)	852	
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	18	18	
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	2	3	4	3	3	3	3	3	3	3	4	5	40	0	40	68	108	
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	1	1	1	1	0	1	1	0	1	1	1	6	0	6	26	33	
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	139	139	148	148	
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	59	87	107	86	92	73	84	92	75	89	101	125	1,070	0	1,070	70	1,139	
26	775.7 Miscellaneous Expenses	0	1	1	1	1	1	1	1	1	1	1	1	8	0	8	25	33	
27	SEWER CUST ACCTS EXPENSES	352	524	644	519	554	442	505	551	449	536	608	754	6,437	(258)	6,179	666	7,103	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.7 Salaries & Wages - Employees														4,130	644	4,773		
31	703.7 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.7 Employee Pensions & Benefits														1,184	(332)	852		
33	TOTAL SEWER CUST ACCTS LABOR COSTS														5,313	312	5,625		

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

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

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

FPSC
Schedule: B-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	887	1,052	994	1,007	1,043	1,021	1,073	969	1,042	1,079	932	1,247	12,346	0	12,346	917	13,263
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	321	381	360	365	378	370	389	351	377	391	337	452	4,471	(2,120)	2,351	3,388	7,859
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	15	18	17	17	18	18	18	17	18	19	16	21	212	0	212	3	215
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	73	87	82	83	86	84	89	80	86	89	77	103	1,021	0	1,021	58	1,080
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
11	732.8 Contractual Services - Acct.	71	85	80	81	84	82	86	78	84	87	75	100	993	0	993	42	1,034
12	733.8 Contractual Services - Legal	29	34	32	33	34	33	35	32	34	35	30	41	404	0	404	25	428
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	35	41	39	39	41	40	42	38	41	42	36	49	482	0	482	33	515
15	741.8 Rental of Building/Real Prop.	14	16	15	16	16	16	17	15	16	17	15	19	192	0	192	95	288
16	742.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	1	8
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	1	5	0	5	3	9
18	756.8 Insurance - Vehicle	42	50	47	48	49	48	51	46	49	51	44	59	585	0	585	99	685
19	757.8 Insurance - General Liability	49	58	55	56	58	56	59	53	58	60	51	69	881	0	881	75	957
20	758.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	13	402	415	418	431
21	759.8 Insurance - Other	29	34	32	33	34	33	35	31	34	35	30	40	399	0	399	17	416
22	760.8 Advertising Expense	3	4	3	3	4	3	4	3	4	4	3	4	42	0	42	3	45
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,574	2,574
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	377	447	422	428	443	434	456	411	442	458	396	530	5,243	0	5,243	326	5,570
27	SEWER A&G EXPENSES	1,948	2,310	2,182	2,210	2,289	2,241	2,358	2,126	2,287	2,388	2,046	2,737	27,100	(1,718)	25,381	8,076	33,178
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor	
29																		
30	701.8 Salaries & Wages - Employees														12,346	917	13,263	
31	703.8 Salaries & Wages - Officers, Etc.														0	0	0	
32	704.8 Employee Pensions & Benefits														4,471	3,388	7,859	
33	TOTAL SEWER A&G LABOR COSTS														16,817	4,306	21,122	

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Volusia / Sugar Mill

Docket No: 920198-W5
Test Year Ended: 12/31/91
Interim ☒ Final ☒
Historic ☒ 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 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	701.1-8 Salaries & Wages - Employees	37,072	0	37,072	37,072	0	0	300	479	(77)	37,774	1,089	0	2,591	38,663
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	11,186	(4,127)	7,059	11,186	(4,127)	0	80	62	0	7,200	261	5,313	1,589	12,775
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	5,111	0	5,111	5,111	0	0	0	0	0	5,111	186	0	186	5,297
6	715.1-8 Purchased Power	21,132	0	21,132	21,132	0	0	3	18	0	21,153	0	0	21	21,153
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	1,727	0	1,727	1,727	0	0	0	0	0	1,727	63	0	63	1,790
9	720.1-8 Materials and Supplies	5,245	0	5,245	5,245	0	0	14	71	0	5,330	193	0	278	5,524
10	731.1-8 Contractual Services - Engr.	2	0	2	2	0	0	0	0	0	2	0	0	0	2
11	732.1-8 Contractual Services - Acct.	993	0	993	993	0	0	6	0	0	999	36	0	42	1,034
12	733.1-8 Contractual Services - Legal	404	0	404	404	0	0	10	0	0	413	15	0	25	428
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	1,284	0	1,284	1,284	0	0	15	0	0	1,299	47	0	62	1,347
15	741.1-8 Rental of Building/Real Prop.	192	0	192	192	0	0	0	85	0	278	10	0	95	289
16	742.1-8 Rental of Equipment	7	0	7	7	0	0	0	0	0	7	0	0	1	8
17	750.1-8 Transportation Expense	1,215	0	1,215	1,215	0	0	3	25	0	1,243	45	0	74	1,288
18	756.1-8 Insurance - Vehicle	585	0	585	585	0	0	15	60	0	661	24	0	99	685
19	757.1-8 Insurance - General Liability	681	0	681	681	0	0	14	35	0	730	27	0	75	757
20	758.1-8 Insurance - Workman's Comp.	13	1,233	1,246	13	1,233	0	0	5	0	1,250	45	0	1,283	1,296
21	759.1-8 Insurance - Other	399	0	399	399	0	0	2	0	0	401	15	0	17	416
22	760.1-8 Advertising Expense	42	0	42	42	0	0	2	0	0	44	2	0	3	45
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	2,574	0	0	0	2,574	0	0	2,574	2,574
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	1,070	0	1,070	1,070	0	0	0	70	0	1,139	0	0	70	1,139
26	775.1-8 Miscellaneous Expenses	5,251	0	5,251	5,251	0	0	85	70	0	5,406	198	0	351	5,602
27	TOTAL SEWER O&M EXPENSES	93,613	(2,895)	90,718	93,613	(2,895)	2,574	548	979	(77)	94,742	3,854	5,313	8,497	103,160

Notes:

Col (2) & (5): Per 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% (A/C 601/701 and 603/703 - 5.00%).

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

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

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	Professional Altrition 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	20,596		20,596	20,596					20,596		1,030	1,030	21,626		
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0					0		0	0	0		
3	704.1-6 Employee Pensions & Benefits	5,531	(1,610)	3,922	5,531	(1,610)				3,922		142	(1,467)	4,664		
4	710.1-6 Purchased Sewer	0		0	0					0		0	0	0		
5	711.1-6 Sludge Removal	5,111		5,111	5,111					5,111		186	186	5,297		
6	715.1-6 Purchased Power	20,920		20,920	20,920					20,920		0	0	20,920		
7	716.1-6 Fuel for Power Purchased	0		0	0					0		0	0	0		
8	718.1-6 Chemicals	1,727		1,727	1,727					1,727		63	63	1,790		
9	720.1-6 Materials and Supplies	4,184		4,184	4,184					4,184		152	152	4,336		
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	802		802	802					802		29	29	832		
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	1,203		1,203	1,203					1,203		44	44	1,247		
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	692	692	0	692				692		25	717	717		
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	60,076	(910)	59,158	60,076	(910)	0	0	0	59,158		1,670	752	60,828		

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$680,559 / \$10,200,389 = 6.67%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

Col (11): Subtotal of "Adjusted O&M" for rate 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

0336

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (70X.7)

Company: SSU / Volusia / Sugar Mtn

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 Deftona Utilities Gas Sale	Subtotal Adjusted O&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	4,130		4,130	4,130				456	(40)	4,546	227		644	4,773
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	1,184	(397)	786	1,184	(397)			35		822	30		(332)	852
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				18		18			18	18
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	40		40	40				64		104	4		68	108
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	6		6	6				25		32	1		26	33
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	139	139	0	139			4		142	5		148	148
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	1,070		1,070	1,070				70		1,139			70	1,139
26	775.7 Miscellaneous Expenses	8		8	8				24		31	1		25	33
27	TOTAL SEWER CUST ACCT EXPENSES	6,437	(258)	6,179	6,437	(258)	0	0	686	(40)	6,835	268	0	666	7,103

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$680,559 / \$10,200,389 = 6.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.83% (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 A&G Expenses (7XX.8)

Company: SSU / Volusia / Sugar Mill

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. 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 Allocation Adjustment	Add Allocated Post Retirement Benefits	TOTAL ADJUSTED FINAL O&M
1	701.8 Salaries & Wages - Employees	12,346		12,346	12,346			300	22	(26)	12,632	632		13,263
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0
3	704.8 Employee Pensions & Benefits	4,471	(2,120)	2,351	4,471	(2,120)		80	27		2,457	88	5,313	7,858
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
6	715.8 Purchased Power	212		212	212			3	0		215			215
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0
8	718.8 Chemicals	0		0	0			0	0		0	0		0
9	720.8 Materials and Supplies	1,021		1,021	1,021			14	7		1,042	38		1,080
10	731.8 Contractual Services - Engr.	2		2	2			0	0		2	0		2
11	732.8 Contractual Services - Asst.	993		993	993			6	0		998	36		1,034
12	733.8 Contractual Services - Legal	404		404	404			10	0		413	15		428
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0
14	735.8 Contractual Services - Other	482		482	482			15	0		497	18		515
15	741.8 Rental of Building/Real Prop	192		192	192			0	85		278	10		288
16	742.8 Rental of Equipment	7		7	7			0	0		8	0		8
17	750.8 Transportation Expense	5		5	5			3	0		8	0		8
18	756.8 Insurance - Vehicle	585		585	585			15	60		661	24		685
19	757.8 Insurance - General Liability	681		681	681			14	35		730	27		757
20	758.8 Insurance - Workman's Comp.	13	402	415	13	402		0	1		416	15		431
21	759.8 Insurance - Other	399		399	399			2	0		401	15		416
22	760.8 Advertising Expense	42		42	42			2	0		44	2		46
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		2,574	0	0		2,574			2,574
24	767.8 Reg. Comm. Exp. - Other	0		0	0			0	0		0			0
25	770.8 Bad Debt Expense	0		0	0			0	0		0			0
26	775.8 Miscellaneous Expenses	5,243		5,243	5,243			85	46		5,375	195		5,570
27	TOTAL SEWER A&G EXPENSES	27,180	(1,718)	25,361	27,180	(1,718)	2,574	548	283	(26)	28,749	1,115	5,313	35,178

Notes:

- Col (2) & (5): Per 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 - \$890,559 / \$10,200,389 = 8.62%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.
Col (4): Total of Columns (2) and (3).
Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
Col (11): Subtotal of "Adjusted O&M" for rate filing prior 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 803/703 - 5.00%).
Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 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: SSU / Volusia / Sugar Mill

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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-8 (S)
 Page 1 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-6 (S)

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	
							(7) \$	(8) %
1	701.1-8 Salaries & Wages - Employees	15,501	37,072	21,571	139.18%	21,284	15,808	74.34%
2	703.1-8 Salaries & Wages - Officers, Etc.	22	0	(22)	-100.00%	30	(30)	-100.00%
3	704.1-8 Employee Pensions & Benefits	1,472	7,059	5,587	379.52%	2,019	5,039	249.55%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	0	5,111	5,111	N.A.	0	5,111	N.A.
6	715.1-8 Purchased Power	4,868	21,132	16,468	332.90%	6,401	14,732	230.18%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	2,544	1,727	(817)	-32.10%	3,490	(1,763)	-50.51%
9	720.1-8 Materials and Supplies	893	5,246	4,352	658.92%	951	4,295	451.78%
10	731.1-8 Contractual Services - Engr.	36	2	(34)	-94.39%	49	(47)	-95.91%
11	732.1-8 Contractual Services - Acct.	864	993	129	14.90%	1,185	(192)	-16.24%
12	733.1-8 Contractual Services - Legal	317	404	87	27.33%	435	(31)	-7.17%
13	734.1-8 Contractual Services - Mgmt. Fees	140	0	(140)	-100.00%	192	(192)	-100.00%
14	735.1-8 Contractual Services - Other	475	1,284	809	170.41%	652	603	97.13%
15	741.1-8 Rental of Building/Real Prop.	145	192	47	32.72%	199	(6)	-3.25%
16	742.1-8 Rental of Equipment	2	7	5	250.01%	3	5	166.69%
17	750.1-8 Transportation Expense	2,046	1,215	(831)	-40.63%	2,807	(1,582)	-56.72%
18	758.1-8 Insurance - Vehicle	801	585	(216)	-26.91%	1,099	(513)	-46.72%
19	757.1-8 Insurance - General Liability	1,418	681	(737)	-51.95%	1,945	(1,284)	-64.97%
20	758.1-8 Insurance - Workman's Comp.	672	1,246	574	85.36%	922	324	35.12%
21	759.1-8 Insurance - Other	159	399	240	150.92%	218	181	82.82%
22	760.1-8 Advertising Expense	0	42	42	N.A.	0	42	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	12	0	(12)	-100.00%	16	(16)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	5	0	(5)	-100.00%	7	(7)	-100.00%
25	770.1-8 Bad Debt Expense	137	1,070	933	680.88%	188	682	469.25%
26	775.1-8 Miscellaneous Expenses	4,504	5,251	747	16.58%	6,178	(928)	-15.01%
26	TOTAL SEWER O&M EXPENSES	36,831	90,718	54,087	147.65%	50,249	40,489	80.54%
27	SUBTOTAL (less accts. 766 & 767)	36,814	90,718	54,104	147.77%	50,226	40,492	80.63%
28	Average ERC's	517	616	99	19.15%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30				Compounded Multiplier =	37.18%			

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

Company: SSU / Valued / Sugar Mill

Docket No.: 920190-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 base, 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) %	(5) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-6 Salaries & Wages - Employees	11,523	20,586	9,073	78.74%	15,807	4,789	30.30%
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	3,922	3,922	N.A.	0	3,922	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	5,111	5,111	N.A.	0	5,111	N.A.
6	715.1-6 Purchased Power	4,529	20,920	16,391	361.91%	8,213	14,707	238.73%
7	716.1-6 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	716.1-6 Chemicals	2,544	1,727	(817)	-32.10%	3,490	(1,763)	-50.51%
9	720.1-6 Materials and Supplies	689	4,184	3,495	507.29%	945	3,239	342.71%
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	379	802	423	111.72%	520	282	54.34%
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	2	0	(2)	-100.00%	3	(3)	-100.00%
17	750.1-6 Transportation Expense	2,031	1,203	(828)	-40.76%	2,788	(1,583)	-56.81%
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	892	892	N.A.	0	892	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	8	0	(8)	-100.00%	11	(11)	-100.00%
26	TOTAL SEWER O&M EXPENSES	21,795	88,158	37,483	172.56%	28,774	28,364	98.60%
27	SUBTOTAL (see accts. 786 & 787)	21,795	88,158	37,483	172.56%	28,774	28,364	98.67%
28	Average ERC's	517	616	99	19.15%			
29	Average Consumer Price Index - U	118.3	136.2	18	15.13%			
30				Compounded Multiplier =	37.18%			

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 / Valuers / Sugar Mill

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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.: 920189-W/S
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

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) 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	1,156	4,130	2,974	257.25%	1,586	2,544	160.43%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		786	786	N.A.	0	786	N.A.
4	710.7 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.7 Sludge Removal Expenses		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	40	36	802.04%	5	34	623.18%
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		6	6	N.A.	0	6	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.		139	139	N.A.	0	139	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	137	1,070	933	680.88%	168	882	469.25%
26	775.7 Miscellaneous Expenses		8	8	N.A.	0	8	N.A.
26	TOTAL SEWER O&M EXPENSES	1,297	6,179	4,882	376.36%	1,779	4,369	247.27%
27	SUBTOTAL (see accts. 766 & 767)	1,297	6,179	4,882	376.36%	1,779	4,369	247.27%
28	Average ERC's	517	618	99	19.15%			
29	Average Consumer Price Index - U	119.3	136.2	16	15.13%			
30				Compounded Multiplier =	37.18%			

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 / Volusia / Sugar Mill

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the test 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-5 (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	D & M Expense Guideline 12/31/91	\$	%
1	701.8 Salaries & Wages - Employees	2,822		12,346	9,524	337.49%	3,871	8,475	218.92%
2	703.8 Salaries & Wages - Officers, Etc.	22		0	(22)	-100.00%	30	(30)	-100.00%
3	704.8 Employee Pensions & Benefits	1,472		2,351	879	59.69%	2,019	331	18.41%
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	137		212	75	54.95%	188	24	12.98%
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			1,021	1,021	N.A.	0	1,021	N.A.
10	731.8 Contractual Services - Engr.	38		2	(36)	-94.39%	49	(47)	-95.91%
11	732.8 Contractual Services - Acct.	864		993	129	14.90%	1,185	(192)	-16.24%
12	733.8 Contractual Services - Legal	317		404	87	27.33%	435	(31)	-7.17%
13	734.8 Contractual Services - Mgmt. Fees	140		0	(140)	-100.00%	192	(192)	-100.00%
14	735.8 Contractual Services - Other	96		482	386	401.98%	132	350	265.92%
15	741.8 Rental of Building/Real Prop.	145		192	47	32.72%	199	(6)	-3.25%
16	742.8 Rental of Equipment			7	7	N.A.	0	7	N.A.
17	750.8 Transportation Expense	15		5	(10)	-65.71%	21	(15)	-75.01%
18	756.8 Insurance - Vehicle	801		585	(216)	-26.91%	1,069	(513)	-46.72%
19	757.8 Insurance - General Liability	1,418		881	(737)	-51.95%	1,945	(1,284)	-84.97%
20	758.8 Insurance - Workman's Comp.	672		415	(257)	-38.27%	922	(507)	-55.00%
21	759.8 Insurance - Other	159		399	240	150.92%	218	181	82.92%
22	760.8 Advertising Expense			42	42	N.A.	0	42	N.A.
23	768.8 Reg. Comm. Exp. - Rate Case Amort.	12		0	(12)	-100.00%	16	(16)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	5		0	(5)	-100.00%	7	(7)	-100.00%
25	770.8 Bad Debt Expense			0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	4,496		5,243	747	16.82%	6,167	(924)	-14.99%
26	TOTAL SEWER O&M EXPENSES	13,829		25,381	11,752	86.23%	18,986	6,695	35.78%
27	SUBTOTAL (less accts. 766 & 767)	13,612		25,381	11,769	86.48%	18,673	6,709	26.43%
28	Average ERC's	517		616	99	19.15%			
29	Average Consumer Price Index - U	116.3		136.2	19	15.13%			
30						Compounded Multiplier =			37.18%

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 / Valuations / Sugar Mill
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	15,808	74.34%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(30)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	5,039	249.56%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	5,111	N.A.	
6	715.1-8 Purchased Power	14,732	230.16%	
7	716.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	(1,763)	-50.51%	
9	720.1-8 Materials and Supplies	4,295	451.78%	
10	731.1-8 Contractual Services - Engr.	(47)	-95.91%	
11	732.1-8 Contractual Services - Acct.	(192)	-16.24%	
12	733.1-8 Contractual Services - Legal	(31)	-7.17%	
13	734.1-8 Contractual Services - Mgmt. Fees	(192)	-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	633	97.13%	
15	741.1-8 Rental of Building/Real Prop.	(6)	-3.23%	
16	742.1-8 Rental of Equipment	5	196.00%	
17	750.1-8 Transportation Expense	(1,592)	-56.72%	
18	756.1-8 Insurance - Vehicle	(513)	-48.72%	
19	757.1-8 Insurance - General Liability	(1,264)	-64.97%	
20	758.1-8 Insurance - Workman's Comp.	324	35.12%	
21	759.1-8 Insurance - Other	181	82.92%	
22	760.1-8 Advertising Expense	42	N.A.	
23	768.1-8 Reg. Comm. Exp. - Rate Case Amort.	(16)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	(7)	-100.00%	
25	770.1-8 Bad Debt Expense	892	469.25%	
26	775.1-8 Miscellaneous Expenses	(928)	-15.01%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		40,469	90.54%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Volusia / Sugar Mill

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 / Volusia / Sugar Mill

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, Rowson, & 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	Mikan & 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:		Total	Allocation
45			FPSC Filed	To System
46				
47	Prior Unamortized Rate Case Expense			
48	Current Rate Case Expense		\$1,772,200	\$10,295
49				
50	Total Projected Rate Case Expense		1,772,200	10,295
51				
52	Annual Amortization Over 4 Years		\$443,050	\$2,574
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	587
57	% of Total		100%	0.5809%
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 / Sugar Mill

FPSC

Docket No.: 820189-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 / Sugar Mill

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.

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)
Line No.	Acct. No.	Description	ALLOCATION PERCENTAGES				Description of Allocation Method	AMOUNTS ALLOCATED				Supporting Schedules
			Sewer	Sewer	Gas	Total		Sewer	Sewer	Gas	Total	
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 / Volusia / Sugar Mill

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)

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	2,384	40	2.50%	60	0	60
4	389.1 Other Plant & Misc.	123	18	5.56%	7	0	7
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	98	0	N.A.	0	0	0
7	354.2 Structures & Improvements	(331)	32	3.13%	(10)	0	(10)
8	360.2 Collection Sewers - F	74,887	30	3.33%	2,497	0	2,497
9	361.2 Collection Sewers - G	569,578	45	2.22%	12,657	0	12,657
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	81,939	38	2.63%	2,156	0	2,156
12	364.2 Flow Measuring Devices	34	5	20.00%	7	0	7
13	365.2 Flow Measuring Installation	7	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	99	18	5.56%	8	0	8
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	964	32	3.13%	30	0	30
18	370.3 Receiving Wells	10,876	32	3.13%	340	0	340
19	371.3 Pumping Equipment	141,249	18	5.56%	7,847	0	7,847
20	389.3 Other Plant & Misc. Equipment	202	18	5.56%	11	0	11
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	26,450	0	N.A.	0	0	0
23	354.4 Structures & Improvements	38,950	32	3.13%	1,217	0	1,217
24	380.4 Treatment & Disposal	339,633	18	5.56%	18,869	0	18,869
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	1,894	30	3.33%	63	0	63
27	389.4 Other Plant & Misc. Equipment	162	18	5.56%	9	0	9
28	GENERAL PLANT						
29	353.5 Land & Land Rights	3,083	0	N.A.	0	0	0
30	354.5 Structures & Improvements	15,311	40	2.50%	383	0	383
31	390.5 Office Furniture & Equipment	7,856	15	6.67%	524	0	524
32	390.51 Computer Equipment	12,136	6	16.67%	2,023	0	2,023
33	391.5 Transportation Equipment	10,433	6	16.67%	1,739	0	1,739
34	392.5 Stores Equipment	85	18	5.56%	5	0	5
35	393.5 Tools, Shop, & Garage	3,953	16	6.25%	247	0	247
36	394.5 Laboratory Equipment	876	15	6.67%	58	0	58
37	395.5 Power Operated Equipment	5,154	12	8.33%	429	0	429
38	396.5 Communication Equipment	1,626	10	10.00%	163	0	163
39	397.5 Miscellaneous Equipment	551	15	6.67%	37	0	37
40	398.5 Other Tangible Plant	431	10	10.00%	43	0	43
41							
42	INTANGIBLE PLANT	2,507		2.65%	66	0	66
43	COLLECTION PLANT	726,321		2.38%	17,312	0	17,312
44	SYSTEM PUMPING PLANT	153,291		5.37%	8,228	0	8,228
45	TREATMENT AND DISPOSAL	407,089		4.95%	20,158	0	20,158
46	GENERAL PLANT	61,495		9.19%	5,650	0	5,650
47							
48	TOTAL DEPRECIATION EXPENSE	1,350,702		3.81%	51,415	0	51,415
49	AMORTIZATION OF CIAC				(33,443)	0	(33,443)
50	NON-USED AND USEFUL				(4,435)	0	(4,435)
51	NET DEPRECIATION EXPENSE - SEWER				13,537	0	13,537

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Volusia / Sugar Mill

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	56,871	5.30%	3,012	0	3,012
2	Line/Main Extension Fees	4,333	2.93%	127	0	127
3	Contributed Lines	93,053	2.93%	2,728	0	2,728
4	Cont. Prty. Other Than Lines	758,587	3.63%	27,510	0	27,510
5	Service Installation Fees	2,517	2.63%	66	0	66
6	TOTAL SEWER CIAC AMORT. EXPENSE	915,361		33,443	0	33,443

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 / Volusia / Sugar Mill

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	34	7	20.00%
3	365.2 Flow Measuring Installation	7	0	2.63%
4	354.4 Structures & Improvements	38,950	1,217	3.13%
5	380.4 Treatment & Disposal	339,633	18,869	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	1,894	63	3.33%
8	389.4 Other Plant & Misc. Equipment	182	9	5.56%
9	COMPOSITE RATE	380,680	20,165	5.30%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	(331)	(10)	3.13%
12	360.2 Collection Sewers - F	74,837	2,497	3.33%
13	361.2 Collection Sewers - G	569,578	12,657	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	99	6	5.56%
16	354.3 Structures & Improvements	964	30	3.13%
17	370.3 Receiving Wells	10,875	340	3.13%
18	371.3 Pumping Equipment	141,249	7,847	5.56%
19	389.3 Other Plant & Misc. Equipment	202	11	5.56%
20	COMPOSITE RATE	797,533	23,377	2.93%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	81,939	2,156	2.63%
23	COMPOSITE RATE	81,939	2,156	2.63%
24	OTHERS:(Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	380,680	20,165	5.30%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	797,533	23,377	2.93%
27	Service Installation Fees (Line 23)	81,939	2,156	2.63%
28	COMPOSITE RATE	1,260,152	45,698	3.63%

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 / Volusia / Sugar Mill
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)

	(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	60	0	60	0.00%	0
4	389.1 Other Plant & Misc.	7	0	7	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	(10)	(1)	(9)	0.00%	0
8	360.2 Collection Sewers - F	2,497	256	2,240	0.00%	0
9	361.2 Collection Sewers - G	12,657	1,948	10,709	0.00%	0
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	2,156	0	2,156	0.00%	0
12	364.2 Flow Measuring Devices	7	0	7	0.00%	0
13	365.2 Flow Measuring Installation	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	6	0	5	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	30	3	27	0.00%	0
18	370.3 Receiving Wells	340	37	303	0.00%	0
19	371.3 Pumping Equipment	7,847	483	7,364	0.00%	0
20	389.3 Other Plant & Misc. Equipment	11	1	11	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	1,217	0	1,217	22.00%	268
24	360.4 Treatment & Disposal	18,869	0	18,869	22.00%	4,151
25	381.4 Plant Sewers	0	0	0	22.00%	0
26	382.4 Outfall Sewer Lines	63	0	63	22.00%	14
27	389.4 Other Plant & Misc. Equipment	9	0	9	22.00%	2
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	383	0	383	0.00%	0
31	390.5 Office Furniture & Equipment	524	0	524	0.00%	0
32	390.51 Computer Equipment	2,023	0	2,023	0.00%	0
33	391.5 Transportation Equipment	1,739	0	1,739	0.00%	0
34	392.5 Stores Equipment	5	0	5	0.00%	0
35	393.5 Tools, Shop, & Garage	247	0	247	0.00%	0
36	394.5 Laboratory Equipment	58	0	58	0.00%	0
37	395.5 Power Operated Equipment	429	0	429	0.00%	0
38	396.5 Communication Equipment	163	0	163	0.00%	0
39	397.5 Miscellaneous Equipment	37	0	37	0.00%	0
40	398.5 Other Tangible Plant	43	0	43	0.00%	0
41						
42	INTANGIBLE PLANT	66	0	66		0
43	COLLECTION PLANT	17,312	2,203	15,109		0
44	SYSTEM PUMPING PLANT	8,228	524	7,704		0
45	TREATMENT AND DISPOSAL	20,158	0	20,158		4,435
46	GENERAL PLANT	5,650	0	5,650		0
47						
48	TOTAL	51,415	2,728	48,687		4,435
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				9.11%	

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

Present Income - Interim / Final

Company: SSU / Volusia / Sugar Mill
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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:	7,201	(147)	7,054	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	7,201	(147)	7,054		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	3,199	3,199		
6		0	0	0		
7	TOTAL	0	3,199	3,199		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		24,537	0	24,537		
11		0	0	0		
12	TOTAL	24,537	0	24,537		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	31,737	3,053	34,790		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	31,737	3,053	34,790		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 / Sugar Mill
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	180,011	(3,262)	156,749	180,011	(3,262)	156,749	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	93,613	(2,895)	90,718	93,613	9,487	103,109	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	13,537	0	13,537	13,537	0	13,537	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	31,737	3,053	34,790	31,737	3,053	34,790	B-15 (S)	-
8	Pre Tax Operating Expenses	138,887	158	139,045	138,887	12,549	151,437	-	-
9	TOTAL PRE-TAX INCOME	21,124	(3,420)	17,704	21,124	(15,612)	5,512	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	21,124	(3,420)	17,704	21,124	(15,612)	5,512	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	445,940	(17,174)	428,766	445,940	(15,825)	430,315	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	25,865	(995)	24,868	25,865	(906)	24,958	-	-
17	Total Taxable Income	(4,741)	(2,424)	(7,165)	(4,741)	(14,905)	(19,646)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(1,784)	(912)	(2,696)	(1,784)	(5,608)	(7,393)	-	-
20	Less:								
21	Parent Debt Adjustment	3,212	0	3,212	3,212	0	3,212	C-8 (S)	-
22	Investment Tax Credit	638	0	638	638	0	638	C-8 (S)	-
23	TOTAL INCOME TAXES	(5,634)	(912)	(6,546)	(5,634)	(5,608)	(11,243)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Volusia / Sugar Mill

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			<u>0</u>	<u>0</u>	<u>0</u>		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. (%)	9.11%	0.00%	9.11%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	<u>0</u>	<u>0</u>	<u>0</u>		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Sugar Mill Woods - 989

Citrus County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Citrus / Sugar MMJ Woods
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	9,602,209	(30,832)	9,571,377	A-6 (S)
2	Utility Land & Land Rights	70,710	0	70,710	A-6 (S)
3	Non-Used & Useful	(3,845,653)	0	(3,845,653)	A-7 (S)
4	Construction Work in Progress	0	229,485	229,485	-
5	Accumulated Depreciation	(1,756,587)	705	(1,755,892)	A-10 (S)
6	CIAC	(9,837,638)	4,785,078	(5,052,460)	A-12 (S)
7	Accumulated Amortization of CIAC	1,336,027	(653,689)	682,338	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	67,976	0	67,976	C-7 (S)
12	Working Capital Allowance	28,634	3,484	32,118	A-17 (S)
13	TOTAL SEWER RATE BASE	(4,334,231)	4,334,231	0	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Citrus / Sugar Mill Woods
Docket No.: 920199-W5
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	9,602,209	(30,832)	9,571,377	A-6 (S)	
2	Utility Land & Land Rights	70,710	0	70,710	A-6 (S)	
3	Non-Used & Useful	(3,845,653)	0	(3,845,653)	A-7 (S)	
4	Construction Work in Progress	0	233,959	233,959	-	
5	Accumulated Depreciation	(1,756,597)	705	(1,755,892)	A-10 (S)	
6	CIAC	(9,837,538)	4,785,078	(5,052,460)	A-12 (S)	
7	Accumulated Amortization of CIAC	1,336,027	(653,689)	682,338	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	67,976	0	67,976	C-7 (S)	
12	Working Capital Allowance	28,634	(990)	27,644	A-17 (S)	
13	TOTAL SEWER RATE BASE	(4,334,231)	4,334,232	0		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Citrus / Sugar Mill Woods

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.

FPSC

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.	(61,664)	0	(30,832)	A-6 (S)	
3						
4	2.					
5						
6						
7		(61,664)	0	(30,832)		
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:					
23	1. To use this line item to adjust out negative rate base (Interim).	233,959	233,959	233,959	A-2 (S)	
24						
25	1. To use this line item to adjust out negative rate base (Final).	229,485	229,485	229,485		
26						
27						
28						
29	E. ACCUMULATED DEPRECIATION (Interim / Final):					
30	1. To zero out accumulated depreciation balance associated with Organizational Costs.	2,904	2,904	2,904	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	(4,399)	(2,199)		
33						
34						
35						
36						
37						
38		2,904	(1,495)	705		
39						
40						
41	F. CIAC (Interim / Final):					
42	1. To adjust non-used and useful CIAC.	4,785,078	4,785,078	4,785,078	A-12 (S)	
43						
44	2.					
45						
46						
47		4,785,078	4,785,078	4,785,078		
48						
49						
50						
51						
52						
53						
54						
55	(continued...)					

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Citrus / Sugar Mill Woods

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. To adjust accumulated amortization associated non-used and useful CIAC.	(653,689)	(653,689)	(653,689)	A-14 (S)
3					
4	2				
5					
6					
7		(653,689)	(653,689)	(653,689)	
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).	(990)	(990)	(990)	A-17 (S)
38					
39	2.				
40					
41		(990)	(990)	(990)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	3,484	3,484	3,484	A-17 (S)
45					
46	2.				
47					
48		3,484	3,484	3,484	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	4,305,599	4,362,864	4,334,232	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	4,305,599	4,362,864	4,334,231	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Sugar Mill Woods

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 21836 ENDED 12/05/83	6,481,872
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 / Citrus / Sugar Mill Woods

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	6,481,672
12	1988 Additions	32,053
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	32,053
16	12/31/88 BALANCE	6,513,725
17	1989 Additions	3,008,294
18	1989 Retirements	6,223
19	1989 Adjustments	6,179
20	1989 Net Additions	3,008,250
21	12/31/89 BALANCE	9,521,975
22	1990 Additions (A/C 101)	142,121
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	(76,247)
26	1990 Net Additions	65,874
27	12/31/90 BALANCE	9,587,849
28	1990 General Plant Reallocation Adjustments *	76,839
29	12/31/90 ADJUSTED BALANCE	9,664,688
30	1991 Additions (A/C 101)	16,463
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	16,463
35	12/31/91 BALANCE	9,681,151

* 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 / Citrus / Sugar Mill Woods

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 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	61,664	(61,664)	0	(0)	(61,664)	0	(0)	30,832	(30,832)	0
3	352.1 Franchises	135	0	0	135	0	0	135	135	0	135
4	389.1 Other Plant & Misc.	868	0	0	868	0	0	868	868	0	868
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	51,278	0	0	51,278	0	0	51,278	51,278	0	51,278
8	360.2 Collection Sewers - F	456,234	0	0	456,234	0	0	456,234	456,234	0	456,234
9	361.2 Collection Sewers - G	7,722,809	28,580	0	7,751,389	0	0	7,751,389	7,737,089	0	7,737,089
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	144	4,667	0	4,811	0	0	4,811	2,478	0	2,478
12	364.2 Flow Measuring Devices	2,045	4,476	0	6,521	0	0	6,521	4,283	0	4,283
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	15,412	3,569	0	18,981	0	0	18,981	17,197	0	17,197
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	24,820	7,944	0	32,565	0	0	32,565	28,592	0	28,592
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	61,550	0	0	61,550	0	0	61,550	61,550	0	61,550
23	354.4 Structures & Improvements	4,718	14,918	0	19,635	0	0	19,635	12,176	0	12,176
24	380.4 Treatment & Disposal	1,084,479	0	0	1,084,479	0	0	1,084,479	1,084,479	0	1,084,479
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipm	3,026	0	0	3,026	0	0	3,026	3,026	0	3,026
28	GENERAL PLANT										
29	353.5 Land & Land Rights	9,316	(311)	0	9,005	0	0	9,005	9,160	0	9,160
30	354.5 Structures & Improvements	44,933	1,111	0	46,044	0	0	46,044	45,488	0	45,488
31	390.5 Office Furniture & Equipme	23,151	376	0	23,527	0	0	23,527	23,339	0	23,339
32	390.51 Computer Equipment	30,520	11,076	0	41,596	0	0	41,596	36,058	0	36,058
33	391.5 Transportation Equipment	29,845	2,303	0	32,148	0	0	32,148	30,997	0	30,997
34	392.5 Stores Equipment	225	56	0	281	0	0	281	253	0	253
35	393.5 Tools, Shop, & Garage	11,855	(220)	0	11,635	0	0	11,635	11,745	0	11,745
36	394.5 Laboratory Equipment	2,513	176	0	2,689	0	0	2,689	2,601	0	2,601
37	395.5 Power Operated Equipment	16,001	(1,377)	0	14,623	0	0	14,623	15,312	0	15,312
38	396.5 Communication Equipment	4,848	367	0	5,014	0	0	5,014	4,831	0	4,831
39	397.5 Miscellaneous Equipment	1,451	372	0	1,824	0	0	1,824	1,637	0	1,637
40	398.5 Other Tangible Plant	1,248	63	0	1,311	0	0	1,311	1,280	0	1,280
41											
42	INTANGIBLE PLANT	62,668	(61,664)	0	1,003	(61,664)	0	1,003	31,835	(30,832)	1,003
43	COLLECTION PLANT	8,232,510	37,704	0	8,270,214	0	0	8,270,214	8,251,362	0	8,251,362
44	SYSTEM PUMPING PLANT	40,032	11,514	0	51,546	0	0	51,546	45,789	0	45,789
45	TREATMENT AND DISPOSAL	1,153,771	14,918	0	1,168,690	0	0	1,168,690	1,161,230	0	1,161,230
46	GENERAL PLANT	175,707	13,991	0	189,698	0	0	189,698	182,703	0	182,703
47											
48	TOTAL PLANT IN SERVICE	9,664,688	16,463	0	9,681,151	(61,664)	0	9,681,151	9,672,919	(30,832)	9,642,087
49	LAND & LAND RIGHTS	70,866	(311)	0	70,555	0	0	70,555	70,710	0	70,710
50	TOTAL PIS LESS LAND	9,593,822	16,773	0	9,610,596	(61,664)	0	9,610,596	9,602,209	(30,832)	9,571,377

*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 / Citrus / Sugar Mill Woods

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) Adjusted Utility Balance	(2) Remove Contrib. CIAC Property	(3) Remove Advances For Construction	(4) Invested Plant in Service	(5)	(6) 1991 NON-USED & USEFUL Percentage	(7) Average Amount
		AVERAGE 1991 INVESTED PLANT IN SERVICE						
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0%	0	0
3	352.1 Franchises	135	0	0	135	0%	0	0
4	389.1 Other Plant & Misc.	868	0	0	868	0%	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	0	0%	0	0
7	354.2 Structures & Improvements	51,278	0	0	51,278	51%	26,152	
8	380.2 Collection Sewers - F	456,234	0	0	456,234	51%	232,679	
9	361.2 Collection Sewers - G	7,737,089	0	0	7,737,089	51%	3,945,918	
10	362.2 Special Collecting	0	0	0	0	0%	0	0
11	363.2 Services to Customers	2,478	0	0	2,478	0%	0	0
12	364.2 Flow Measuring Devices	4,283	0	0	4,283	0%	0	0
13	385.2 Flow Measuring Installation	0	0	0	0	0%	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0%	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	0
17	354.3 Structures & Improvements	17,197	0	0	17,197	51%	8,770	
18	370.3 Receiving Wells	0	0	0	0	51%	0	0
19	371.3 Pumping Equipment	28,592	0	0	28,592	51%	14,582	
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0%	0	0
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	61,550	0	0	61,550	0%	0	0
23	354.4 Structures & Improvements	12,176	0	0	12,176	41%	4,992	
24	380.4 Treatment & Disposal	1,084,479	0	0	1,084,479	41%	444,636	
25	381.4 Plant Sewers	0	0	0	0	41%	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	41%	0	0
27	389.4 Other Plant & Misc. Equipment	3,026	0	0	3,026	41%	1,241	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	9,160	0	0	9,160	0%	0	0
30	354.5 Structures & Improvements	45,488	0	0	45,488	0%	0	0
31	390.5 Office Furniture & Equipment	23,339	0	0	23,339	0%	0	0
32	390.51 Computer Equipment	36,058	0	0	36,058	0%	0	0
33	391.5 Transportation Equipment	30,997	0	0	30,997	0%	0	0
34	392.5 Stores Equipment	253	0	0	253	0%	0	0
35	393.5 Tools, Shop, & Garage	11,745	0	0	11,745	0%	0	0
36	394.5 Laboratory Equipment	2,601	0	0	2,601	0%	0	0
37	395.5 Power Operated Equipment	15,312	0	0	15,312	0%	0	0
38	396.5 Communication Equipment	4,831	0	0	4,831	0%	0	0
39	397.5 Miscellaneous Equipment	1,637	0	0	1,637	0%	0	0
40	398.5 Other Tangible Plant	1,280	0	0	1,280	0%	0	0
41								
42	INTANGIBLE PLANT	1,003	0	0	1,003			0
43	COLLECTION PLANT	8,251,362	0	0	8,251,362			4,204,747
44	SYSTEM PUMPING PLANT	45,789	0	0	45,789			23,352
45	TREATMENT AND DISPOSAL	1,161,230	0	0	1,161,230			450,869
46	GENERAL PLANT	182,703	0	0	182,703			0
47								
48	TOTAL PLANT IN SERVICE	9,642,087	0	0	9,642,087			4,678,968
49	LAND & LAND RIGHTS	70,710	0	0	70,710			0
50	TOTAL PIS LESS LAND	9,571,377	0	0	9,571,377			4,678,968
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						48.53%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Citrus / Sugar Mill Woods
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	4,678,968	0	4,678,968	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(833,315)	0	(833,315)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	3,845,653	0	3,845,653	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Citrus / Sugar Mill Woods

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 21836 ENDED 12/05/88	1,199,832
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 / Citrus / Sugar Mill Woods

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	12/31/85 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	12/5/88 BALANCE	1,139,832
12	1988 Additions	402
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	402
16	12/31/88 BALANCE	1,140,234
17	1989 Additions	198,906
18	1989 Retirements	6,223
19	1989 Adjustments	77
20	1989 Net Additions	192,760
21	12/31/89 BALANCE	1,332,994
22	1990 Additions	247,804
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	247,804
26	12/31/90 BALANCE	1,580,798
27	1990 General Plant Reallocation Adjustments *	41,085
28	12/31/90 ADJUSTED BALANCE	1,621,882
29	1991 Additions	269,429
30	1991 Retirements	0
31	1991 Adjustments	1,495
32	1991 Net Additions	270,924
33	12/31/91 BALANCE	1,892,806

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Sugar Mill Woods

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: A-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	2,904	0	2,904	(2,904)	(2,904)	(0)	2,904	(2,904)	(0)
3	352.1 Franchises	2	3	5	0	0	5	3	0	3
4	389.1 Other Plant & Misc.	33	48	81	0	0	81	57	0	57
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	11,668	1,602	13,270	0	0	13,270	12,469	0	12,469
8	360.2 Collection Sewers - F	94,516	15,208	109,724	0	0	109,724	102,120	0	102,120
9	361.2 Collection Sewers - G	1,213,379	171,935	1,385,315	0	0	1,385,315	1,299,347	0	1,299,347
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5	65	70	0	0	70	37	0	37
12	364.2 Flow Measuring Devices	96	857	952	0	0	952	524	0	524
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	199	537	736	0	0	736	467	0	467
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	357	1,588	1,946	0	0	1,946	1,151	0	1,151
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	59	380	440	0	0	440	249	0	249
24	380.4 Treatment & Disposal	240,518	60,249	300,767	0	0	300,767	270,642	0	270,642
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipme	689	168	857	0	0	857	773	0	773
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	5,940	1,137	7,077	0	0	7,077	6,509	0	6,509
31	390.5 Office Furniture & Equipment	7,470	1,556	9,025	0	0	9,025	8,248	0	8,248
32	390.51 Computer Equipment	3,832	6,010	9,841	0	4,399	14,240	6,836	2,199	9,036
33	391.5 Transportation Equipment	18,880	5,166	24,046	0	0	24,046	21,463	0	21,463
34	392.5 Stores Equipment	70	14	84	0	0	84	77	0	77
35	393.5 Tools, Shop, & Garage	5,359	734	6,093	0	0	6,093	5,726	0	5,726
36	394.5 Laboratory Equipment	1,124	173	1,297	0	0	1,297	1,210	0	1,210
37	395.5 Power Operated Equipment	12,233	1,276	13,509	0	0	13,509	12,871	0	12,871
38	396.5 Communication Equipment	1,789	483	2,272	0	0	2,272	2,030	0	2,030
39	397.5 Miscellaneous Equipment	256	109	365	0	0	365	310	0	310
40	398.5 Other Tangible Plant	509	128	637	0	0	637	573	0	573
41		0								
42	INTANGIBLE PLANT	2,938	52	2,990	(2,904)	(2,904)	86	2,964	(2,904)	60
43	COLLECTION PLANT	1,319,663	189,667	1,509,331	0	0	1,509,331	1,414,497	0	1,414,497
44	SYSTEM PUMPING PLANT	556	2,126	2,682	0	0	2,682	1,619	0	1,619
45	TREATMENT AND DISPOSAL	241,266	60,797	302,063	0	0	302,063	271,664	0	271,664
46	GENERAL PLANT	57,460	16,787	74,246	0	4,399	78,645	65,853	2,199	68,052
47										
48	TOTAL SEWER ACCUM. DEP.	1,621,882	269,429	1,891,311	(2,904)	1,495	1,892,806	1,756,597	(705)	1,755,892

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Citrus / Sugar Mill Woods

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	(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	3	0	3	0%	0	
4	389.1 Other Plant & Misc.	57	0	57	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	12,469	0	12,469	51%	6,359	
8	360.2 Collection Sewers - F	102,120	0	102,120	51%	52,081	
9	381.2 Collection Sewers - G	1,299,347	0	1,299,347	51%	662,667	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	37	0	37	0%	0	
12	364.2 Flow Measuring Devices	524	0	524	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	467	0	467	51%	238	
18	370.3 Receiving Wells	0	0	0	51%	0	
19	371.3 Pumping Equipment	1,151	0	1,151	51%	587	
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	249	0	249	41%	102	
24	380.4 Treatment & Disposal	270,642	0	270,642	41%	110,963	
25	381.4 Plant Sewers	0	0	0	41%	0	
26	382.4 Outfall Sewer Lines	0	0	0	41%	0	
27	389.4 Other Plant & Misc. Equipment	773	0	773	41%	317	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	6,509	0	6,509	0%	0	
31	390.5 Office Furniture & Equipment	8,248	0	8,248	0%	0	
32	390.51 Computer Equipment	9,036	0	9,036	0%	0	
33	391.5 Transportation Equipment	21,463	0	21,463	0%	0	
34	392.5 Stores Equipment	77	0	77	0%	0	
35	393.5 Tools, Shop, & Garage	5,726	0	5,726	0%	0	
36	394.5 Laboratory Equipment	1,210	0	1,210	0%	0	
37	395.5 Power Operated Equipment	12,871	0	12,871	0%	0	
38	396.5 Communication Equipment	2,030	0	2,030	0%	0	
39	397.5 Miscellaneous Equipment	310	0	310	0%	0	
40	398.5 Other Tangible Plant	573	0	573	0%	0	
41							
42	INTANGIBLE PLANT	60	0	60		0	
43	COLLECTION PLANT	1,414,497	0	1,414,497		721,107	
44	SYSTEM PUMPING PLANT	1,619	0	1,619		826	
45	TREATMENT AND DISPOSAL	271,664	0	271,664		111,382	
46	GENERAL PLANT	68,052	0	68,052		0	
47							
48	TOTAL SEWER ACCUM. DEP.	1,755,892	0	1,755,892		833,315	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =					47.46%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Citrus / Sugar Mill Woods

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 21636 ENDED 12/05/88	0,844,306
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 / Citrus / Sugar Mill Woods

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	12/31/86 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	12/31/88 BALANCE	8,844,306
12	1988 Additions	4,707
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,707
16	12/31/88 BALANCE	8,849,013
17	1989 Additions	2,954,412
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,954,412
21	12/31/89 BALANCE	9,803,425
22	1990 Additions	10,900
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	10,900
26	12/31/90 BALANCE	9,814,325
27	1991 Additions	46,428
28	1991 Retirements	0
29	1991 Adjustments	(4,785,078)
30	1991 Net Additions	(4,738,651)
31	12/31/91 BALANCE	5,075,674

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

Company: SSU / Citrus / Sugar Mill Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	2,081,382	0	2,081,382	(1,010,022)	(1,010,022)	1,071,360	2,081,382	(1,010,022)	1,071,360
2	Line/Main Extension Fees	1,823,108	110,174	1,933,283	(938,155)	(938,155)	995,128	1,878,196	(938,155)	940,041
3	Contributed Lines	5,909,834	(68,414)	5,841,419	(2,834,637)	(2,834,637)	3,006,783	5,875,626	(2,834,637)	3,040,990
4	Cont. Pnty. Other than Lines	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	4,667	4,667	(2,265)	(2,265)	2,402	2,334	(2,265)	69
6	TOTAL SEWER CIAC	9,814,324	46,428	9,860,752	(4,785,078)	(4,785,078)	5,075,673	9,837,638	(4,785,078)	5,052,460

Note:

1. Adjusted to remove Non-Used and Useful CIAC. A composite rate for Non-Used and Useful Plant in Service of 48.53% (Calculated in Schedule A-6 page 2 of 2) is applied to all CIAC Balance in order to determine the estimated Non-Used and Useful portion.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Ckrus / Sugar Mill Woods

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 21836 ENDED 12/05/88	804,431	
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 / Citrus / Sugar Mill Woods

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	12/31/88 BALANCE	804,431
12	1988 Additions	14,318
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	14,318
16	12/31/88 BALANCE	818,749
17	1989 Additions	207,793
18	1989 Retirements	0
19	1989 Adjustments	22,892
20	1989 Net Additions	230,685
21	12/31/89 BALANCE	1,049,434
22	1990 Additions	245,222
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	245,222
26	12/31/90 BALANCE	1,294,656
27	1991 Additions	82,742
28	1991 Retirements	0
29	1991 Adjustments	(553,689)
30	1991 Net Additions	(570,947)
31	12/31/91 BALANCE	723,709

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Citrus / Sugar Mill Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	269,982	32,680	302,661	(143,638)	(143,638)	159,024	288,321	(143,638)	142,684	
2	Line/Main Extension Fees	226,215	11,821	238,036	(112,968)	(112,968)	125,068	232,125	(112,968)	119,158	
3	Contributed Lines	798,459	38,240	836,699	(397,083)	(397,083)	439,617	817,579	(397,083)	420,497	
4	Cont. Prty. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	0	1	1	(0)	(0)	1	0	(0)	0	
6	TOTAL SEWER ACCUM. AMORT. CIAC	1,294,656	82,742	1,377,398	(653,689)	(653,689)	723,709	1,336,027	(653,689)	682,338	

Note:

1. Adjusted to remove Non-Used and Useful CIAC. A composite rate for Non-Used and Useful Accumulate Depreciation of 47.46% (Calculated in Schedule A-10 page 2 of 2) is applied to all CIAC Balance in order to determine the estimated Non-Used and Useful portion.

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Citrus / Sugar Mill Woods

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 / Citrus / Sugar Mill Woods

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 / Citrus / Sugar Mill Woods

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 / Citrus / Sugar Mill Woods
Docket No.: 820199-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)
		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	229,070	(7,916)	221,154	229,070	27,871	256,941	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	28,634	(990)	27,644	28,634	3,484	32,118	

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	38,061,440	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	2,693,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,078,774	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	891,535
18	Inventories	484,323	719,997
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	18,383,031
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	1,055,878	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 ☐

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	5,777,828	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	5,558,788
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	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	6,160,034
26	Deferred Investment Tax Credit	1,542,156	813,898
27	Contributions In Aid Of Construction	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	235,954,953

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Citrus / Sugar Mill Woods

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)		
AQISITION 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 - %	48.53%	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 - %	47.46%	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

Sugar Mill Woods - 989

Citrus County (SSU)

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

Company: SSU / Citrus / Sugar Mill Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	428,955	(950)	428,005	34,661	462,666	8.10%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	428,955	(950)	428,005	34,661	462,666		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	229,070	27,871	256,941	0	256,941		B-6 (S)
6	Depreciation, net of CIAC Amort.	(4,334)	68,749	64,416	0	64,416		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	145,961	8,245	154,206	1,560	155,765		B-15, B-3 (S)
9	Provision For Income Taxes	107,502	(134,414)	(26,912)	12,456	(14,456)		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	478,200	(29,549)	448,650	14,016	462,666		
11	NET OPERATING INCOME:	(49,245)	28,600	(20,645)	20,645	0		
12	RATE BASE	(4,334,231)		0		0		A-2 (S)
13	RATE OF RETURN	1.14%		0.00%		0.00%		D-1 (S)

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

Company: SSU / Citrus / Sugar Mill Woods
 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	428,955	(950)	428,005	(2,813)	425,192	-0.66%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	428,955	(950)	428,005	(2,813)	425,192		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	229,070	(7,916)	221,154	0	221,154		B-6 (S)
6	Depreciation, net of CIAC Amort.	(4,334)	68,749	64,416	0	64,416		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	145,961	8,245	154,206	(127)	154,079		B-15, B-3 (S)
9	Provision For Income Taxes	107,502	(120,948)	(13,446)	(1,011)	(14,456)		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	478,200	(51,870)	426,330	(1,137)	425,192		
11	NET OPERATING INCOME:	(49,245)	50,920	1,675	(1,675)	(0)		
12	RATE BASE	(4,334,231)		0		0		A-2 (S)
13	RATE OF RETURN	1.14%		0.00%		0.00%		D-1 (S)

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

Company: SSU / Citrus / Sugar Mill Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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	0	0	A-2 (S)	-
5	Required Income (L3 x L4)	0	0	-	-
6	Adjusted Income under Present Rates	1,675	(20,645)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	(1,675)	20,645	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.8237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	(2,686)	33,101	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	(2,813)	34,661	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	(2,686)	33,101	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	(1,011)	12,456	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	(127)	1,560	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE (L11 - (L15 + L17))	(1,675)	20,645		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 / Citrus / Sugar Mill Woods

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.	(950)	(950)	B-4 (S)
3				
4	2.			
5				
6				
7		(950)	(950)	
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.	(7,916)	(7,916)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		7,647	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		1,628	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		2,909	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(227)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		8,046	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		15,785	B-6 (S)
22				
23		(7,916)	27,871	
24				
25	C. DEPRECIATION NET OF CIAC AMORT:			
26	1.			B-14 (S)
27				
28	2.			
29				
30		68,749	68,749	
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.	(43)	(43)	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	8,287	8,287	B-15 (S)
43	and reclassify consistent with NARUC.			
44		8,245	8,245	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	(120,948)	(134,414)	B-17 (S)
48				
49	2.			
50				
51		(120,948)	(134,414)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	50,920	28,600	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Citrus / Sugar Mill Woods
 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	391,724	0	
9	522.2 Measured - Commercial	34,082	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	(24)	0	
	SUBTOTAL SEWER SALES	425,783	2,222	428,005
	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	3,172	0	
17	SUBTOTAL OTHER SEWER SALES	3,172	(3,172)	0
18	TOTAL SEWER SALES	428,955	(950)	428,005
	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)	428,955	(950)	428,005
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	428,955	(950)	428,005

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

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

Company: SSU / Citrus / Sugar Mill Woods

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)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701 Salaries & Wages - Employees	96,030	6,992	103,022	47,081	2,354	49,435	12,270	1,912	14,182	36,680	2,726	39,406
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	29,389	5,780	35,169	12,590	(3,300)	9,290	3,516	(966)	2,530	13,283	10,067	23,350
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	14,581	529	15,110	14,581	529	15,110	0	0	0	0	0	0
6	715 Purchased Power	37,396	62	37,458	36,766	0	36,766	0	53	53	631	9	639
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	497	18	515	497	18	515	0	0	0	0	0	0
9	720 Materials and Supplies	11,163	667	11,830	8,011	291	8,301	118	203	320	3,035	174	3,208
10	731 Contractual Services - Engr.	6	0	6	0	0	0	0	0	0	6	0	6
11	732 Contractual Services - Acct.	2,949	124	3,074	0	0	0	0	0	0	2,949	124	3,074
12	733 Contractual Services - Legal	1,199	73	1,272	0	0	0	0	0	0	1,199	73	1,272
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	4,189	198	4,387	2,757	100	2,857	1	0	1	1,432	98	1,530
15	741 Rental of Building/Real Prop.	572	283	855	0	0	0	0	0	0	572	283	855
16	742 Rental of Equipment	58	3	61	36	1	37	0	0	0	22	2	23
17	750 Transportation Expense	6,429	321	6,750	6,395	232	6,627	19	79	98	15	10	25
18	756 Insurance - Vehicle	1,739	295	2,034	0	0	0	0	0	0	1,739	295	2,034
19	757 Insurance - General Liability	2,024	224	2,248	0	0	0	0	0	0	2,024	224	2,248
20	758 Insurance - Workman's Comp.	38	3,319	3,358	0	1,639	1,639	0	438	438	38	1,242	1,280
21	759 Insurance - Other	1,185	49	1,235	0	0	0	0	0	0	1,185	49	1,235
22	760 Advertising Expense	125	9	134	0	0	0	0	0	0	125	9	134
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	7,647	7,647	0	0	0	0	0	0	0	7,647	7,647
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	3,178	207	3,385	0	0	0	3,178	207	3,385	0	0	0
26	775 Miscellaneous Expenses	16,321	1,070	17,390	720	26	746	23	74	97	15,578	970	16,547
27	TOTAL SEWER O&M EXPENSES	229,070	27,871	256,941	129,432	1,891	131,323	19,125	1,979	21,104	80,514	24,001	104,515
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	96,030	6,992	103,022	47,081	2,354	49,435	12,270	1,912	14,182	36,680	2,726	39,406
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	29,389	5,780	35,169	12,590	(3,300)	9,290	3,516	(986)	2,530	13,283	10,067	23,350
32	TOTAL SEWER LABOR COSTS	125,419	12,772	138,191	59,670	(946)	58,724	15,786	926	16,712	49,963	12,792	62,755

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

Company: SSU / Citrus / Sugar Mill Woods

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

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

FPSC
Schedule: B-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 - 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	96,030	0	96,030	47,081	0	47,081	12,270	0	12,270	36,680	0	36,680
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	29,389	(11,105)	18,284	12,590	(3,625)	8,964	3,516	(1,180)	2,336	13,283	(6,299)	6,984
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	14,581	0	14,581	14,581	0	14,581	0	0	0	0	0	0
6	715 Purchased Power	37,396	0	37,396	36,766	0	36,766	0	0	0	631	0	631
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	497	0	497	497	0	497	0	0	0	0	0	0
9	720 Materials and Supplies	11,163	0	11,163	8,011	0	8,011	118	0	118	3,035	0	3,035
10	731 Contractual Services - Engr.	6	0	6	0	0	0	0	0	0	6	0	6
11	732 Contractual Services - Acct.	2,949	0	2,949	0	0	0	0	0	0	2,949	0	2,949
12	733 Contractual Services - Legal	1,199	0	1,199	0	0	0	0	0	0	1,199	0	1,199
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	4,189	0	4,189	2,757	0	2,757	1	0	1	1,432	0	1,432
15	741 Rental of Building/Real Prop.	572	0	572	0	0	0	0	0	0	572	0	572
16	742 Rental of Equipment	58	0	58	36	0	36	0	0	0	22	0	22
17	750 Transportation Expense	6,429	0	6,429	6,395	0	6,395	19	0	19	15	0	15
18	756 Insurance - Vehicle	1,739	0	1,739	0	0	0	0	0	0	1,739	0	1,739
19	757 Insurance - General Liability	2,024	0	2,024	0	0	0	0	0	0	2,024	0	2,024
20	758 Insurance - Workman's Comp.	38	3,188	3,227	0	1,582	1,582	0	412	412	38	1,194	1,232
21	759 Insurance - Other	1,185	0	1,185	0	0	0	0	0	0	1,185	0	1,185
22	760 Advertising Expense	125	0	125	0	0	0	0	0	0	125	0	125
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	3,178	0	3,178	0	0	0	3,178	0	3,178	0	0	0
26	775 Miscellaneous Expenses	16,321	0	16,321	720	0	720	23	0	23	15,578	0	15,578
27	TOTAL SEWER O&M EXPENSES	229,070	(7,916)	221,154	129,432	(2,043)	127,389	19,125	(768)	18,357	80,514	(5,105)	75,409
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	96,030	0	96,030	47,081	0	47,081	12,270	0	12,270	36,680	0	36,680
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	29,389	(11,105)	18,284	12,590	(3,625)	8,964	3,516	(1,180)	2,336	13,283	(6,299)	6,984
32	TOTAL SEWER LABOR COSTS	125,419	(11,105)	114,315	59,670	(3,625)	56,045	15,786	(1,180)	14,606	49,963	(6,299)	43,664

0389

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Sugar Mill Woods
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	6,980	7,322	8,548	7,573	8,703	7,618	7,731	8,150	7,596	7,888	7,412	9,510	96,030	0	96,030	6,992	103,022	
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	2,187	2,343	3,156	2,266	2,555	2,334	2,351	2,629	2,331	2,388	2,274	2,574	29,389	(11,105)	18,284	5,780	35,169	
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	958	1,258	1,220	760	3,254	0	760	0	940	2,102	1,338	1,992	14,581	0	14,581	529	15,110	
6	715.1-8 Purchased Power	4,613	3,196	1,932	2,190	4,687	3,644	3,031	2,840	1,497	4,022	885	4,857	37,396	0	37,396	62	37,458	
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	(75)	0	0	170	0	0	85	0	0	0	0	317	497	0	497	18	515	
9	720.1-8 Materials and Supplies	1,094	1,838	2,112	566	1,841	721	894	823	275	737	604	(341)	11,163	0	11,163	667	11,830	
10	731.1-8 Contractual Services - Engr.	0	1	0	0	1	0	1	0	1	1	0	1	6	0	6	0	6	
11	732.1-8 Contractual Services - Acct.	212	251	237	241	249	244	256	231	249	258	223	298	2,949	0	2,949	124	3,074	
12	733.1-8 Contractual Services - Legal	86	102	97	98	101	99	104	94	101	105	91	121	1,199	0	1,199	73	1,272	
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	295	769	200	311	846	118	125	434	577	125	108	280	4,189	0	4,189	198	4,387	
15	741.1-8 Rental of Building/Real Prop.	41	49	46	47	48	47	50	45	48	50	43	58	572	0	572	283	855	
16	742.1-8 Rental of Equipment	2	38	2	2	2	2	2	2	2	2	2	2	58	0	58	3	61	
17	750.1-8 Transportation Expense	818	263	931	643	572	288	1,099	291	388	360	446	328	8,429	0	8,429	321	8,750	
18	756.1-8 Insurance - Vehicle	125	148	140	142	147	144	151	136	147	152	131	176	1,739	0	1,739	295	2,034	
19	757.1-8 Insurance - General Liability	146	173	163	165	171	167	176	159	171	177	153	204	2,024	0	2,024	224	2,248	
20	758.1-8 Insurance - Workman's Comp.	3	3	3	3	3	3	3	3	3	3	3	4	38	3,188	3,227	3,319	3,358	
21	759.1-8 Insurance - Other	85	101	95	97	100	98	103	93	100	104	89	120	1,185	0	1,185	49	1,235	
22	760.1-8 Advertising Expense	9	11	10	10	11	10	11	10	11	11	9	13	125	0	125	9	134	
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	7,647	7,647	
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	174	259	318	256	274	218	249	272	222	265	300	372	3,178	0	3,178	207	3,385	
26	775.1-8 Miscellaneous Expenses	1,181	1,390	1,316	1,332	1,438	1,350	1,356	1,284	1,376	1,423	1,238	1,636	16,321	0	16,321	1,070	17,390	
27	TOTAL SEWER O&M EXPENSES	18,933	19,514	21,529	16,871	25,002	17,107	18,537	17,498	16,035	20,173	15,350	22,821	229,070	(7,916)	221,154	27,871	258,941	
28																			
29	Total Labor															Total Labor	Adjustments	Total Adj. Labor	
30	701.1-8 Salaries & Wages - Employees															96,030	6,992	103,022	
31	703.1-8 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.1-8 Employee Pensions & Benefits															29,389	5,780	35,169	
33	TOTAL SEWER LABOR COSTS															125,419	12,772	138,191	

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

Historic ☒ 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 5

0391

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Citrus / Sugar Mill Woods
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	671	998	1,227	988	1,057	842	963	1,051	856	1,022	1,158	1,437	12,270	0	12,270	1,912	14,182	
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	192	286	352	283	303	241	276	301	245	293	332	412	3,516	(1,180)	2,336	(986)	2,530	
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	53	53	
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	6	10	12	9	10	8	9	10	8	10	11	14	118	0	118	203	320	
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	1	2	1	2	2	2	19	0	19	79	98	
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	412	412	438	438	
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	174	259	318	256	274	218	249	272	222	265	300	372	3,178	0	3,178	207	3,385	
26	775.7 Miscellaneous Expenses	1	2	2	2	2	2	2	2	2	2	2	3	23	0	23	74	97	
27	SEWER CUST ACCTS EXPENSES	1,046	1,555	1,912	1,541	1,647	1,313	1,501	1,638	1,334	1,593	1,805	2,240	19,125	(788)	18,337	1,979	21,104	
28	Total Labor															Total Labor	Total Adj. Labor	Total Adj. Labor	
29																			
30	701.7 Salaries & Wages - Employees															12,270	1,912	14,182	
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.7 Employee Pensions & Benefits															3,516	(986)	2,530	
33	TOTAL SEWER CUST ACCTS LABOR COSTS															15,786	926	16,712	

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

Historic ☒ Projected ☐

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

0393

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Citrus / Sugar Mill Woods

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

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

FPSC
Schedule: B-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	96,030	0	96,030	96,030	0	0	892	1,422	(227)	96,118	4,906	0	6,992	103,822
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	29,389	(11,105)	18,284	29,389	(11,105)	0	236	185	0	18,705	679	15,785	5,790	35,169
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	14,581	0	14,581	14,581	0	0	0	0	0	14,581	529	0	529	15,110
6	715.1-8 Purchased Power	37,396	0	37,396	37,396	0	0	9	53	0	37,458	0	0	62	37,458
7	718.1-8 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-8 Chemicals	497	0	497	497	0	0	0	0	0	497	18	0	18	515
9	720.1-8 Materials and Supplies	11,163	0	11,163	11,163	0	0	40	212	0	11,416	414	0	667	11,830
10	731.1-8 Contractual Services - Engr.	6	0	6	6	0	0	0	0	0	6	0	0	0	6
11	732.1-8 Contractual Services - Acct.	2,949	0	2,949	2,949	0	0	16	0	0	2,966	108	0	124	3,074
12	733.1-8 Contractual Services - Legal	1,199	0	1,199	1,199	0	0	29	0	0	1,228	45	0	73	1,272
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	4,189	0	4,189	4,189	0	0	44	0	0	4,234	154	0	198	4,387
15	741.1-8 Rental of Building/Real Prop.	572	0	572	572	0	0	0	253	0	825	30	0	283	855
16	742.1-8 Rental of Equipment	58	0	58	58	0	0	1	0	0	58	2	0	3	61
17	750.1-8 Transportation Expense	6,429	0	6,429	6,429	0	0	9	75	0	6,514	238	0	321	6,750
18	756.1-8 Insurance - Vehicle	1,739	0	1,739	1,739	0	0	46	178	0	1,963	71	0	295	2,034
19	757.1-8 Insurance - General Liability	2,024	0	2,024	2,024	0	0	42	103	0	2,170	79	0	224	2,246
20	758.1-8 Insurance - Workman's Comp.	38	3,188	3,227	38	3,188	0	0	14	0	3,240	118	0	3,319	3,358
21	759.1-8 Insurance - Other	1,185	0	1,185	1,185	0	0	6	0	0	1,191	43	0	49	1,235
22	760.1-8 Advertising Expense	125	0	125	125	0	0	5	0	0	130	5	0	9	134
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	7,647	0	0	0	7,647	0	0	7,647	7,647
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	3,178	0	3,178	3,178	0	0	0	207	0	3,385	0	0	207	3,385
26	775.1-8 Miscellaneous Expenses	16,321	0	16,321	16,321	0	0	253	208	0	16,781	809	0	1,070	17,389
27	TOTAL SEWER O&M EXPENSES	229,070	(7,916)	221,154	229,070	(7,916)	7,647	1,628	2,909	(227)	233,119	8,046	15,785	27,871	255,941

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 = 3.38%, 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 / Citrus / Sugar Mill Woods

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	Reclassify Pension & Benefits Consistent 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	47,081		47,081	47,081						47,081	2,354		2,354	49,435
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	12,590	(3,625)	8,964	12,590	(3,625)					8,964	325		(3,200)	9,290
4	710.1-6 Purchased Sewer	0		0	0						0	0		0	0
5	711.1-6 Sludge Removal	14,581		14,581	14,581						14,581	529		529	15,110
6	715.1-6 Purchased Power	36,766		36,766	36,766						36,766	0		0	36,766
7	718.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	497		497	497						497	18		18	515
9	720.1-6 Materials and Supplies	8,011		8,011	8,011						8,011	291		291	8,301
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	2,757		2,757	2,757						2,757	100		100	2,857
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
16	742.1-6 Rental of Equipment	36		36	36						36	1		1	37
17	750.1-6 Transportation Expense	6,395		6,395	6,395						6,395	232		232	6,627
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	1,582	1,582	0	1,582					1,582	57		1,639	1,639
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	720		720	720						720	26		26	746
27	TOTAL SEWER DIRECT O&M EXPENSES	129,432	(2,043)	127,389	129,432	(2,043)	0	0	0	0	127,389	3,805	0	1,861	131,223

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 / Citrus / Sugar Mill Woods

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	12,270		12,270	12,270				1,356	(119)	13,508	675		1,912	14,182
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	3,516	(1,180)	2,336	3,516	(1,180)			105		2,441	89		(986)	2,530
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				53		53			53	53
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	118		118	118				191		309	11		203	320
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	19		19	19				75		94	3		79	96
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	412	412	0	412			11		423	15		438	438
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	3,178		3,178	3,178				207		3,385			207	3,385
26	775.7 Miscellaneous Expenses	23		23	23				70		93	3		74	97
27	TOTAL SEWER CUST ACCT EXPENSES	19,125	(768)	18,357	19,125	(768)	0	0	2,080	(119)	20,206	797	0	1,979	21,184

Notes:

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Citrus / Sugar Mill Woods

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

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

FPSC
Schedule: B-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	36,680		36,680	36,680			892	66	(108)	37,529	1,876		2,726	36,806
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	13,283	(6,299)	6,984	13,283	(6,299)		236	79		7,299	265	15,785	10,067	23,358
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	631		631	631			9	0		639			9	639
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	3,035		3,035	3,035			46	21		3,096	112		174	3,268
10	731.8 Contractual Services - Engr.	6		6	6			0	0		6	0		0	6
11	732.8 Contractual Services - Accl.	2,949		2,949	2,949			16	0		2,965	108		124	3,074
12	733.8 Contractual Services - Legal	1,199		1,199	1,199			29	0		1,228	45		73	1,272
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	1,432		1,432	1,432			44	0		1,476	54		98	1,530
15	741.8 Rental of Building/Real Prop.	572		572	572			0	253		825	30		283	855
16	742.8 Rental of Equipment	22		22	22			1	0		22	1		2	23
17	750.8 Transportation Expense	15		15	15			9	0		24	1		10	25
18	756.8 Insurance - Vehicle	1,739		1,739	1,739			46	178		1,963	71		285	2,034
19	757.8 Insurance - General Liability	2,024		2,024	2,024			42	103		2,170	79		224	2,394
20	758.8 Insurance - Workman's Comp.	38	1,194	1,232	38	1,194		0	3		1,235	45		1,242	1,280
21	759.8 Insurance - Other	1,185		1,185	1,185			6	0		1,191	43		49	1,235
22	760.8 Advertising Expense	125		125	125			5	0		130	5		9	134
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		7,647	0	0		7,647			7,647	7,647
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	15,578		15,578	15,578			253	137		15,968	580		970	16,547
27	TOTAL SEWER A&G EXPENSES	80,514	(5,105)	75,409	80,514	(5,105)	7,647	1,629	846	(108)	85,416	3,314	15,785	24,001	104,515

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" 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 3.83% (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.

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

Company: SSU / Citrus / Sugar Mill Woods

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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-8 (S)

Page 1 of 5

Preparer: Chuck Lewis

Supporting Schedules: B-8 (S)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE		(8)
		Prior Test Year Ended 12/31/89	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%	
		(a)							
1	701.1-8 Salaries & Wages - Employees	57,433	96,030	38,597	67.20%	70,814	25,216	35.61%	
2	703.1-8 Salaries & Wages - Officers, Etc.	1,428	0	(1,426)	-100.00%	1,758	(1,758)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	8,898	18,284	9,386	110.28%	10,722	7,562	70.53%	
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.	
5	711.1-8 Sludge Removal Expense	5,058	14,581	9,523	188.27%	6,236	8,344	133.80%	
6	715.1-8 Purchased Power	31,590	37,396	5,806	18.38%	38,950	(1,554)	-3.99%	
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.	
8	718.1-8 Chemicals	1,088	497	(591)	-54.34%	1,341	(845)	-62.97%	
9	720.1-8 Materials and Supplies	18,370	11,163	(5,207)	-31.81%	20,184	(9,021)	-44.69%	
10	731.1-8 Contractual Services - Engr.	33	8	(27)	-81.82%	41	(35)	-85.25%	
11	732.1-8 Contractual Services - Acct.	3,053	2,949	(104)	-3.39%	3,784	(815)	-21.65%	
12	733.1-8 Contractual Services - Legal	430	1,199	769	178.90%	530	969	126.20%	
13	734.1-8 Contractual Services - Mgmt. Fees	73	0	(73)	-100.00%	90	(90)	-100.00%	
14	735.1-8 Contractual Services - Other	3,988	4,189	203	5.10%	4,915	(725)	-14.76%	
15	741.1-8 Rental of Building/Real Prop.	3,002	572	(2,430)	-80.96%	3,701	(3,130)	-84.55%	
16	742.1-8 Rental of Equipment	505	58	(447)	-88.57%	623	(585)	-90.73%	
17	750.1-8 Transportation Expense	8,156	6,429	(1,727)	-21.17%	10,056	(3,627)	-36.07%	
18	756.1-8 Insurance - Vehicle	2,449	1,739	(710)	-28.98%	3,020	(1,280)	-42.40%	
19	757.1-8 Insurance - General Liability	2,821	2,024	(797)	-28.24%	3,478	(1,454)	-41.80%	
20	758.1-8 Insurance - Workman's Comp.	2,886	3,227	561	21.03%	3,287	(61)	-1.84%	
21	759.1-8 Insurance - Other	889	1,185	296	31.85%	1,108	77	6.94%	
22	760.1-8 Advertising Expense	60	125	65	108.30%	74	51	68.94%	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	50	0	(50)	-100.00%	62	(62)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	9	0	(9)	-100.00%	11	(11)	-100.00%	
25	770.1-8 Bad Debt Expense	1,743	3,178	1,435	82.35%	2,149	1,029	47.90%	
26	775.1-8 Miscellaneous Expenses	28,017	16,321	(9,696)	-37.27%	32,079	(15,758)	-49.12%	
26	TOTAL SEWER O&M EXPENSES	177,613	221,154	43,541	24.51%	215,994	2,159	0.99%	
27	SUBTOTAL (less accts. 766 & 767)	177,554	221,154	43,600	24.56%	216,922	2,232	1.01%	
28	Average ERC's	3,713	4,168	455	12.25%				
29	Average Consumer Price Index - U	124.0	136.2	12	9.64%				
30									
			Compounded Multiplier =		23.30%				

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. 201D)

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

Company: SSU / Citrus / Sugar Mill Woods

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	(2) Prior Test Year Ended 12/31/89	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-6 Salaries & Wages - Employees	29,254	47,081	17,827	60.94%	36,070	11,011	30.53%
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits		8,964	8,964	N.A.	0	8,964	N.A.
4	710.1-6 Purchased Sewage Treatment		0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	5,058	14,581	9,523	188.27%	6,238	8,344	133.80%
6	715.1-6 Purchased Power	30,816	36,766	5,950	19.31%	37,896	(1,230)	-3.24%
7	716.1-6 Fuel for Power Purchased		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	1,086	487	(599)	-54.34%	1,341	(845)	-62.97%
9	720.1-6 Materials and Supplies	15,978	9,011	(7,967)	-49.87%	19,701	(11,690)	-59.34%
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	1,861	2,757	896	48.15%	2,295	462	20.15%
15	741.1-6 Rental of Building/Real Prop.		0	0	N.A.	0	0	N.A.
16	742.1-6 Rental of Equipment	324	36	(288)	-88.88%	399	(363)	-90.98%
17	750.1-6 Transportation Expense	7,616	6,395	(1,221)	-16.03%	9,390	(2,995)	-31.90%
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.		1,582	1,582	N.A.	0	1,582	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	480	720	240	50.00%	582	128	21.68%
26	TOTAL SEWER O&M EXPENSES	92,475	127,388	34,913	37.75%	114,020	13,368	11.72%
27	SUBTOTAL (less sects. 766 & 767)	92,475	127,388	34,913	37.75%	114,020	13,368	11.69%
28	Average ERC's	3,713	4,168	455	12.25%			
29	Average Consumer Price Index - U	124.5	136.2	12	9.64%			
30			Compounded Multiplier =		23.30%			

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

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

Company: SSU / Citrus / Sugar Mill Woods

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 Schedules: 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	
		Prior Test Year Ended 12/31/89	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.7 Salaries & Wages - Employees	11,576	12,270	694	5.99%	14,273	(2,003)	-14.04%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		2,338	2,338	N.A.	0	2,338	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	274	118	(156)	-56.97%	338	(220)	-65.10%
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		1	1	N.A.	0	1	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		19	19	N.A.	0	19	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.		412	412	N.A.	0	412	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	1,743	3,178	1,435	82.35%	2,149	1,029	47.90%
26	775.7 Miscellaneous Expenses	184	23	(161)	-86.10%	202	(179)	-88.72%
26	TOTAL SEWER O&M EXPENSES	13,757	18,357	4,600	33.44%	16,962	1,365	8.22%
27	SUBTOTAL (less accts. 766 & 767)	13,757	18,357	4,600	33.44%	16,962	1,365	7.90%
28	Average ERC's	3,713	4,168	455	12.25%			
29	Average Consumer Price Index - U	124.0	136.2	12	9.84%			
30				Compounded Multiplier =	23.30%			

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. 2010)

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

Company: SSV / Citrus / Sugar Mill Woods

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 (5)
 Page 4 of 5
 Preparer: Chuck Lewis
 Rec'd Schedules: B-8 (5) 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	701.8 Salaries & Wages - Employees	16,600	36,680	20,077	120.92%	20,471	16,209	79.18%
2	703.8 Salaries & Wages - Officers, Etc.	1,426	0	(1,426)	-100.00%	1,758	(1,758)	-100.00%
3	704.8 Employee Pensions & Benefits	8,896	8,984	(1,712)	-19.89%	10,722	(8,738)	-84.86%
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	774	631	(143)	-18.52%	954	(324)	-33.91%
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	118	3,035	2,917	2471.94%	145	2,889	1985.94%
10	731.8 Contractual Services - Engr.	33	6	(27)	-81.82%	41	(35)	-85.29%
11	732.8 Contractual Services - Acct.	3,053	2,949	(104)	-3.39%	3,784	(815)	-21.55%
12	733.8 Contractual Services - Legal	430	1,199	769	178.90%	530	669	126.20%
13	734.8 Contractual Services - Mgmt. Fees	73	0	(73)	-100.00%	90	(90)	-100.00%
14	735.8 Contractual Services - Other	2,125	1,432	(693)	-32.63%	2,820	(1,188)	-45.36%
15	741.8 Rental of Building/Real Prop.	3,002	572	(2,430)	-80.95%	3,701	(3,130)	-84.59%
16	742.8 Rental of Equipment	181	22	(159)	-88.02%	223	(201)	-90.28%
17	750.8 Transportation Expense	540	15	(525)	-97.17%	688	(651)	-97.71%
18	756.8 Insurance - Vehicle	2,449	1,739	(710)	-28.98%	3,020	(1,280)	-42.40%
19	757.8 Insurance - General Liability	2,821	2,024	(797)	-28.24%	3,478	(1,454)	-41.80%
20	758.8 Insurance - Workman's Comp.	2,666	1,232	(1,434)	-53.77%	3,287	(2,053)	-62.51%
21	759.8 Insurance - Other	899	1,185	286	31.85%	1,108	77	8.94%
22	760.8 Advertising Expense	60	125	65	108.30%	74	51	68.94%
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	50	0	(50)	-100.00%	62	(62)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	8	0	(8)	-100.00%	11	(11)	-100.00%
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	25,373	15,578	(9,795)	-38.60%	31,285	(15,707)	-50.21%
26	TOTAL SEWER O&M EXPENSES	71,381	75,409	4,028	5.64%	86,012	(12,603)	-14.32%
27	SUBTOTAL (less accts. 766 & 767)	71,322	75,409	4,087	5.73%	87,839	(12,530)	-14.62%
28	Average ERC's	3,713	4,189	455	12.25%			
29	Average Consumer Price Index - U	124.0	136.2	12	9.84%			
30				Compounded Multiplier =	23.30%			

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: SBV / Citrus / Sugar Mill Woods
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)

Line No.	(1) Account No. and Name	(2) (3) O&M GUIDELINE DEVIATION		(4) Explanation
		Amount	%	
1	701.1-8 Salaries & Wages - Employees	25,218	35.61%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(1,758)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	7,562	70.53%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	8,344	133.80%	
6	715.1-8 Purchased Power	(1,554)	-3.99%	
7	718.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	(845)	-82.97%	
9	720.1-8 Materials and Supplies	(9,021)	-44.69%	
10	731.1-8 Contractual Services - Engr.	(39)	-85.29%	
11	732.1-8 Contractual Services - Acct.	(815)	-21.65%	
12	733.1-8 Contractual Services - Legal	666	126.20%	
13	734.1-8 Contractual Services - Mgmt. Fees	(90)	-100.00%	
14	735.1-8 Contractual Services - Other	(725)	-14.76%	(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.	(3,130)	-84.55%	
16	742.1-8 Rental of Equipment	(565)	-90.73%	
17	750.1-8 Transportation Expense	(3,627)	-38.07%	
18	756.1-8 Insurance - Vehicle	(1,280)	-42.40%	
19	757.1-8 Insurance - General Liability	(1,454)	-41.80%	
20	758.1-8 Insurance - Workman's Comp	(81)	-1.84%	
21	759.1-8 Insurance - Other	77	6.94%	
22	760.1-8 Advertising Expense	51	68.94%	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(62)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	(11)	-100.00%	
25	770.1-8 Bad Debt Expense	1,029	47.90%	
26	775.1-8 Miscellaneous Expenses	(15,758)	-49.12%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		2,159	0.39%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Citrus / Sugar Mill Woods

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 / Citrus / Sugar Mill Woods

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	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	Millan & Swain	Debbie Swain	27.5 - 85	278,919	Accounting, prepare MFR's and other information to be filed, testimony, hearing and interrogatories.
11					
12					
13	Hartman & Associates	Gerald Hartman Chuck Bliss	20 - 85	82,972	Engineering section of MFR's, testimony, attend hearing.
14					
15	Messer, Vickers & Associates	Kenneth A. Hoffman Joe Cresse	90 - 200	334,415	Pleadings, meetings with staff, legal representation.
16					
17	Gatlin, Woods, Carlson, & Cowdery	Ken Gatlin	125 - 175	2,675	Legal representation.
18					
19	Temporary Services and Mail Carriers	Various temporary services	5 - 13	110,193	Temporary help, Overnight mail, etc.
20					
21	Southern States Utilities			22,600	Outside printers
22	(Rate case assembly)			412,733	Customer notification mailing costs
23				29,459	Material & supplies
24				3,306	Others
25					
26	FPSC			2,250	Filing fees with FPSC
27					
28					
29					
30					
31					
32					
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			Total	Allocation	
46			FPSC Filed	To System	
47		Prior Unamortized Rate Case Expense			
48		Current Rate Case Expense	\$1,772,200	\$30,588	
49					
50		Total Projected Rate Case Expense	1,772,200	30,588	
51					
52		Annual Amortization Over 4 Years	\$443,050	\$7,647	
53					
54					
55		Method of Allocation Between Systems:			
56		Average Number of Customers	101,044	1,744	
57		% of Total	100%	1.7260%	
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

0405

ALLOCATION OF EXPENSES - 1991

Company: SSU / Citrus / Sugar Mill Woods

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	(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	(A) Customer Accounts Expenses and Adjustments (O&M)		Average No. of Customers (Total Company)					B-5 (W), B-6 (S)				
30	(B) A & G Expenses and Adjustments (O&M)		Average No. of Customers (Total Company)					B-5 (W), B-6 (S)				
31												
32	(C) Rate Case Expense Amortization (O&M)		Average No. of Customers (FPSC Filed Systems)					B-5 (W), B-6 (S)				
33												
34	(D) Parent Debt Adjustment & ITC (Income Taxes)		Average No. of Customers (Total Company)					B-16 (W), B-17 (S)				
35												
36												

NET SEWER DEPRECIATION EXPENSE - 1991

Company: SSU / Citrus / Sugar Mill Woods

Docket No.: 920188-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)
		1991	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No.	Account No. and Name	Adj. Avg. PIS	Life	Rate (%)	Per Books	Adjustment	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	0	40	2.50%	0	0	0
3	352.1 Franchises	135	40	2.50%	3	0	3
4	389.1 Other Plant & Misc.	868	18	5.56%	48	0	48
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	N.A.	0	0	0
7	354.2 Structures & Improvements	51,278	32	3.13%	1,602	0	1,602
8	360.2 Collection Sewers - F	456,294	30	3.33%	15,208	0	15,208
9	361.2 Collection Sewers - G	7,737,089	45	2.22%	171,935	0	171,935
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	2,478	38	2.63%	65	0	65
12	364.2 Flow Measuring Devices	4,283	5	20.00%	857	0	857
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	17,197	32	3.13%	537	0	537
18	370.3 Receiving Wells	0	32	3.13%	0	0	0
19	371.3 Pumping Equipment	28,592	18	5.56%	1,588	0	1,588
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	61,550	0	N.A.	0	0	0
23	354.4 Structures & Improvements	12,176	32	3.13%	380	0	380
24	380.4 Treatment & Disposal	1,084,479	18	5.56%	60,249	0	60,249
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0
27	389.4 Other Plant & Misc. Equipment	3,026	18	5.56%	168	0	168
28	GENERAL PLANT						
29	353.5 Land & Land Rights	9,160	0	N.A.	0	0	0
30	354.5 Structures & Improvements	45,488	40	2.50%	1,137	0	1,137
31	390.5 Office Furniture & Equipment	23,339	15	6.67%	1,556	0	1,556
32	390.51 Computer Equipment	36,058	6	16.67%	6,010	0	6,010
33	391.5 Transportation Equipment	30,997	6	16.67%	5,166	0	5,166
34	392.5 Stores Equipment	253	18	5.56%	14	0	14
35	393.5 Tools, Shop, & Garage	11,745	16	6.25%	734	0	734
36	394.5 Laboratory Equipment	2,601	15	6.67%	173	0	173
37	395.5 Power Operated Equipment	15,312	12	8.33%	1,276	0	1,276
38	396.5 Communication Equipment	4,831	10	10.00%	483	0	483
39	397.5 Miscellaneous Equipment	1,637	15	6.67%	109	0	109
40	398.5 Other Tangible Plant	1,280	10	10.00%	128	0	128
41							
42	INTANGIBLE PLANT	1,003		5.14%	52	0	52
43	COLLECTION PLANT	6,251,362		2.30%	189,667	0	189,667
44	SYSTEM PUMPING PLANT	45,789		4.64%	2,126	0	2,126
45	TREATMENT AND DISPOSAL	1,161,230		5.24%	60,797	0	60,797
46	GENERAL PLANT	182,703		9.19%	16,787	0	16,787
47							
48	TOTAL DEPRECIATION EXPENSE	9,642,087		2.79%	269,429	0	269,429
49	AMORTIZATION OF CIAC				(151,491)	68,749	(82,742)
50	NON-USED AND USEFUL				(122,271)	0	(122,271)
51	NET DEPRECIATION EXPENSE - SEWER				(4,334)	68,749	64,415

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Citrus / Sugar Mill Woods

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	1,071,360	5.58%	59,833	(27,153)	32,680
2	Line/Main Extension Fees	940,041	2.30%	21,643	(9,822)	11,821
3	Contributed Lines	3,040,990	2.30%	70,013	(31,773)	38,240
4	Cont. Ppty. Other Than Lines	0	2.69%	0	0	0
5	Service Installation Fees	69	2.63%	2	(1)	1
6	TOTAL SEWER CIAC AMORT. EXPENSE	5,052,460		151,491	(68,749)	82,742

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).
- Adjusted to remove Non-Used and Useful CIAC. A composite rate for Non-Used and Useful Depreciation Expense of 45.38% (Calculated in Schedule B-14 page 4 of 4) is applied to all CIAC Balance in order to determine the estimated Non-Used and Useful portion.

NET SEWER DEPRECIATION EXPENSE - COMPOSITE CIAC AMORTIZATION RATES 1991

Company: SSU / Citrus / Sugar Mill Woods

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	4,283	857	20.00%
3	365.2 Flow Measuring Installation	0	0	N.A.
4	354.4 Structures & Improvements	12,176	380	3.13%
5	380.4 Treatment & Disposal	1,084,479	60,249	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	0	0	N.A.
8	389.4 Other Plant & Misc. Equipment	3,026	168	5.56%
9	COMPOSITE RATE	1,103,963	61,654	5.58%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	51,278	1,602	3.13%
12	360.2 Collection Sewers - F	456,234	15,208	3.33%
13	361.2 Collection Sewers - G	7,737,089	171,935	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	17,197	537	3.13%
17	370.3 Receiving Wells	0	0	N.A.
18	371.3 Pumping Equipment	28,592	1,568	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	N.A.
20	COMPOSITE RATE	8,290,391	190,871	2.30%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	2,478	65	2.63%
23	COMPOSITE RATE	2,478	65	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	1,103,963	61,654	5.58%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	8,290,391	190,871	2.30%
27	Service Installation Fees (Line 23)	2,478	65	2.63%
28	COMPOSITE RATE	9,396,831	252,591	2.69%

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

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

FPSC
Schedule: B-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	3	0	3	0.00%	0
4	389.1 Other Plant & Misc.	48	0	48	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	1,602	0	1,602	51.00%	817
8	360.2 Collection Sewers - F	15,208	0	15,208	51.00%	7,756
9	361.2 Collection Sewers - G	171,935	0	171,935	51.00%	87,687
10	362.2 Special Collecting	0	0	0	0.00%	0
11	363.2 Services to Customers	65	0	65	0.00%	0
12	364.2 Flow Measuring Devices	857	0	857	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	537	0	537	51.00%	274
18	370.3 Receiving Wells	0	0	0	51.00%	0
19	371.3 Pumping Equipment	1,588	0	1,588	51.00%	810
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	380	0	380	41.00%	156
24	380.4 Treatment & Disposal	60,249	0	60,249	41.00%	24,702
25	381.4 Plant Sewers	0	0	0	41.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	41.00%	0
27	389.4 Other Plant & Misc. Equipment	168	0	168	41.00%	69
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	1,137	0	1,137	0.00%	0
31	390.5 Office Furniture & Equipment	1,556	0	1,556	0.00%	0
32	390.51 Computer Equipment	6,010	0	6,010	0.00%	0
33	391.5 Transportation Equipment	5,166	0	5,166	0.00%	0
34	392.5 Stores Equipment	14	0	14	0.00%	0
35	393.5 Tools, Shop, & Garage	734	0	734	0.00%	0
36	394.5 Laboratory Equipment	173	0	173	0.00%	0
37	395.5 Power Operated Equipment	1,276	0	1,276	0.00%	0
38	396.5 Communication Equipment	483	0	483	0.00%	0
39	397.5 Miscellaneous Equipment	109	0	109	0.00%	0
40	398.5 Other Tangible Plant	128	0	128	0.00%	0
41						
42	INTANGIBLE PLANT	52	0	52		0
43	COLLECTION PLANT	189,667	0	189,667		96,260
44	SYSTEM PUMPING PLANT	2,126	0	2,126		1,084
45	TREATMENT AND DISPOSAL	60,797	0	60,797		24,927
46	GENERAL PLANT	16,787	0	16,787		0
47						
48	TOTAL	269,429	0	269,429		122,271
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				45.38%	

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

Present Income - Interim / Final

Company: SSU / Citrus / Sugar Mill Woods
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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:	19,303	(43)	19,260	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	19,303	(43)	19,260		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	8,287	8,287		
6		0	0	0		
7	TOTAL	0	8,287	8,287		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		126,658	0	126,658		
11		0	0	0		
12	TOTAL	126,658	0	126,658		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	145,961	8,245	154,206		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	145,961	8,245	154,206		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 / Citrus / Sugar Mill Woods
 Docket No.: 020199-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
		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	428,955	(950)	428,005	428,955	(950)	428,005	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	229,070	(7,916)	221,154	229,070	27,871	256,941	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	(4,334)	68,749	64,416	(4,334)	68,749	64,416	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	145,961	8,245	154,206	145,961	8,245	154,206	B-15 (S)	-
8	Pre Tax Operating Expenses	370,698	69,077	439,775	370,698	104,865	475,563	-	-
9	TOTAL PRE-TAX INCOME	58,257	(70,027)	(11,770)	58,257	(105,815)	(47,558)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	58,257	(70,027)	(11,770)	58,257	(105,815)	(47,558)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	(4,334,231)	4,334,231	0	(4,334,231)	4,334,231	0	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	(251,385)	251,385	0	(251,385)	251,385	0	-	-
17	Total Taxable Income	309,642	(321,412)	(11,770)	309,642	(357,200)	(47,558)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	116,518	(120,948)	(4,429)	116,518	(134,414)	(17,896)	-	-
20	Less:								
21	Parent Debt Adjustment	7,521	0	7,521	7,521	0	7,521	C-9 (S)	-
22	Investment Tax Credit	1,495	0	1,495	1,495	0	1,495	C-8 (S)	-
23	TOTAL INCOME TAXES	187,502	(120,948)	(13,446)	187,502	(134,414)	(28,912)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Citrus / Sugar Mill Woods

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-16 (S)
Page 1 of 1
Prepared: 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. (%)	45.38%	0.00%	45.38%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Sunny Hills Utilities - 28001

Washington County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Washington / Sunny Hills 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	648,705	0	648,705	A-6 (S)
2	Utility Land & Land Rights	15,860	(10,258)	5,402	A-6 (S)
3	Non-Used & Useful	(186,298)	0	(186,298)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(269,174)	265	(268,908)	A-10 (S)
6	CIAC	(590)	0	(590)	A-12 (S)
7	Accumulated Amortization of CIAC	23	0	23	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	(7,684)	0	(7,684)	C-7 (S)
12	Working Capital Allowance	6,851	372	7,223	A-17 (S)
13	TOTAL SEWER RATE BASE	207,494	(9,620)	197,873	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Washington / Sunny Hills 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	648,705	0	648,705	A-6 (S)	
2	Utility Land & Land Rights	15,660	(10,258)	5,402	A-6 (S)	
3	Non-Used & Useful	(186,298)	0	(186,298)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(269,174)	265	(268,908)	A-10 (S)	
6	CIAC	(590)	0	(590)	A-12 (S)	
7	Accumulated Amortization of CIAC	23	0	23	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	(7,684)	0	(7,684)	C-7 (S)	
12	Working Capital Allowance	6,851	(251)	6,600	A-17 (S)	
13	TOTAL SEWER RATE BASE	207,494	(10,243)	197,251		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Washington / Sunny Hills 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)

		(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.	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.	(20,515)	0	(10,258)	A-6 (S)	
10						
11	2.					
12						
13		(20,515)	0	(10,258)		
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.	486	486	486	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	(441)	(221)		
33						
34						
35						
36						
37		486	45	265		
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 / Washington / Sunny Hill 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).	(251)	(251)	(251)	A-17 (S)	
38						
39	2.					
40						
41		(251)	(251)	(251)		
42						
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	372	372	372	A-17 (S)	
45						
46	2.					
47						
48		372	372	372		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(20,280)	(206)	(10,243)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(19,657)	416	(9,620)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

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

FPSC

Schedule: A-4 (S)
Page 1 of 3
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 #### ENDED 12/31/70	0
2	BALANCE ENDED 12/31/70	0
3	1971 Additions	136,291
4	1971 Retirements	0
5	1971 Adjustments	0
6	1971 Net Additions	136,291
7	12/31/71 BALANCE	136,291
8	1972 Additions	62,963
9	1972 Retirements	0
10	1972 Adjustments	0
11	1972 Net Additions	62,963
12	12/31/72 BALANCE	199,254
13	1973 Additions	179,376
14	1973 Retirements	0
15	1973 Adjustments	0
16	1973 Net Additions	179,376
17	12/31/73 BALANCE	378,630
18	1974 Additions	83,263
19	1974 Retirements	0
20	1974 Adjustments	0
21	1974 Net Additions	83,263
22	12/31/74 BALANCE	461,893
23	1975 Additions	0
24	1975 Retirements	0
25	1975 Adjustments	0
26	1975 Net Additions	0
27	12/31/75 BALANCE	461,893
28	1976 Additions	4,693
29	1976 Retirements	0
30	1976 Adjustments	0
31	1976 Net Additions	4,693
32	12/31/76 BALANCE	466,586
33	1977 Additions	0
34	1977 Retirements	0
35	1977 Adjustments	1,367
36	1977 Net Additions	1,367
37	12/31/77 BALANCE	467,953

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Washington / Sunny Hills Utilities

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 2 of 3
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 12/31/70	0
2	BALANCE ENDED 12/31/77	467,853
3	1978 Additions	1,138
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	1,138
7	12/31/78 BALANCE	468,991
8	1979 Additions	383
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	383
12	12/31/79 BALANCE	469,474
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	469,474
18	1981 Additions	16,748
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	16,748
22	12/31/81 BALANCE	486,222
23	1982 Additions	587
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	587
27	12/31/82 BALANCE	486,809
28	1983 Additions	0
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	0
32	12/31/83 BALANCE	486,809
33	1984 Additions	34,204
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	34,204
37	12/31/84 BALANCE	521,013
38	1985 Additions	776
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	776
42	12/31/85 BALANCE	521,789

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balance Subsequent to Last Established Rate Base - 1991

Company: SSU / Washington / Sunny Hills Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 3 of 3
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	\$21,789
2	1986 Additions	1,027
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,027
6	12/31/86 BALANCE	\$22,816
7	1987 Additions	10,009
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	10,009
11	12/31/87 BALANCE	\$32,825
12	1988 Additions	1,407
13	1988 Retirements	1,118
14	1988 Adjustments	0
15	1988 Net Additions	289
16	12/31/88 BALANCE	\$33,114
17	1989 Additions	14,795
18	1989 Retirements	2,725
19	1989 Adjustments & Common Plant Allo.	22,966
20	1989 Net Additions	35,036
21	12/31/89 BALANCE	\$68,150
22	1990 Additions (A/C 101)	162,449
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	162,449
27	12/31/90 BALANCE	730,598
28	1990 General Plant Reallocation Adjustments *	(56,926)
29	12/31/90 ADJUSTED BALANCE	673,673
30	1991 Additions (A/C 101)	(18,616)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(18,616)
35	12/31/91 BALANCE	\$55,056
* In 1990 the Total Company General Plant was Reallocated Based on Number of Customers.		
** Account 106 - "Completed Construction Not Classified", Subaccount 301.0		
1989 Common Plant allocated on the basis of plant in service.		
Water	74.25%	70,080
Sewer	25.25%	23,673
		93,753

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Washington / Sunny Hills Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

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	3,764	226	0	3,990	0	0	3,990	3,877	0	3,877
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	24,998	(20,515)	0	4,483	(20,515)	0	4,483	14,741	(10,258)	4,483
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	280,152	0	0	280,152	0	0	280,152	280,152	0	280,152
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	53,006	0	0	53,006	0	0	53,006	53,006	0	53,006
12	364.2 Flow Measuring Devices	3,934	0	0	3,934	0	0	3,934	3,934	0	3,934
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	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	63,756	0	0	63,756	0	0	63,756	63,756	0	63,756
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	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	53,845	0	0	53,845	0	0	53,845	53,845	0	53,845
24	380.4 Treatment & Disposal	122,691	55	0	122,747	0	0	122,747	122,719	0	122,719
25	361.4 Plant Sewers	20,626	213	0	20,839	0	0	20,839	20,732	0	20,732
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipm	29,269	0	0	29,269	0	0	29,269	29,269	0	29,269
28	GENERAL PLANT										
29	353.5 Land & Land Rights	935	(31)	0	904	0	0	904	919	0	919
30	354.5 Structures & Improvements	4,509	111	0	4,620	0	0	4,620	4,564	0	4,564
31	380.5 Office Furniture & Equipme	2,323	38	0	2,361	0	0	2,361	2,342	0	2,342
32	390.51 Computer Equipment	3,062	1,111	0	4,174	0	0	4,174	3,618	0	3,618
33	391.5 Transportation Equipment	2,995	231	0	3,226	0	0	3,226	3,110	0	3,110
34	392.5 Stores Equipment	23	6	0	28	0	0	28	25	0	25
35	393.5 Tools, Shop, & Garage	1,190	(22)	0	1,168	0	0	1,168	1,179	0	1,179
36	394.5 Laboratory Equipment	252	18	0	270	0	0	270	261	0	261
37	395.5 Power Operated Equipment	1,606	(138)	0	1,467	0	0	1,467	1,536	0	1,536
38	396.5 Communication Equipment	466	37	0	503	0	0	503	485	0	485
39	397.5 Miscellaneous Equipment	146	37	0	183	0	0	183	164	0	164
40	398.5 Other Tangible Plant	125	6	0	132	0	0	132	126	0	126
41											
42	INTANGIBLE PLANT	3,764	226	0	3,991	0	0	3,991	3,877	0	3,877
43	COLLECTION PLANT	362,090	(20,515)	0	341,575	(20,515)	0	341,575	351,833	(10,258)	341,575
44	SYSTEM PUMPING PLANT	63,756	0	0	63,756	0	0	63,756	63,756	0	63,756
45	TREATMENT AND DISPOSAL	226,432	268	0	226,700	0	0	226,700	226,566	0	226,566
46	GENERAL PLANT	17,631	1,404	0	19,035	0	0	19,035	18,333	0	18,333
47											
48	TOTAL PLANT IN SERVICE	673,673	(18,616)	0	655,056	(20,515)	0	655,056	664,365	(10,258)	654,107
49	LAND & LAND RIGHTS	25,933	(20,546)	0	5,387	(20,515)	0	5,387	15,880	(10,258)	5,402
50	TOTAL PIS LESS LAND	647,740	1,930	0	649,670	0	0	649,670	648,705	0	648,705

*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 / Washington / Sunny Hills 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 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	3,877	0	0	3,877	0%	0	
4	389.1 Other Plant & Misc.	0	0	0	0	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	4,483	0	0	4,483	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	280,152	0	0	280,152	63%	176,496	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	53,006	0	0	53,006	0%	0	
12	364.2 Flow Measuring Devices	3,934	0	0	3,934	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0	
14	369.2 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	0	0	0	0	0%	0	
19	371.3 Pumping Equipment	63,756	0	0	63,756	63%	40,166	
20	389.3 Other Plant & Misc. Equipmen	0	0	0	0	0%	0	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0%	0	
23	354.4 Structures & Improvements	53,845	0	0	53,845	49%	26,384	
24	380.4 Treatment & Disposal	122,719	0	0	122,719	49%	60,132	
25	381.4 Plant Sewers	20,732	0	0	20,732	49%	10,159	
26	382.4 Outfall Sewer Lines	0	0	0	0	0%	0	
27	389.4 Other Plant & Misc. Equipmen	29,269	0	0	29,269	49%	14,342	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	919	0	0	919	0%	0	
30	354.5 Structures & Improvements	4,564	0	0	4,564	0%	0	
31	390.5 Office Furniture & Equipment	2,342	0	0	2,342	0%	0	
32	390.51 Computer Equipment	3,618	0	0	3,618	0%	0	
33	391.5 Transportation Equipment	3,110	0	0	3,110	0%	0	
34	392.5 Stores Equipment	25	0	0	25	0%	0	
35	393.5 Tools, Shop, & Garage	1,179	0	0	1,179	0%	0	
36	394.5 Laboratory Equipment	261	0	0	261	0%	0	
37	395.5 Power Operated Equipment	1,536	0	0	1,536	0%	0	
38	396.5 Communication Equipment	485	0	0	485	0%	0	
39	397.5 Miscellaneous Equipment	164	0	0	164	0%	0	
40	398.5 Other Tangible Plant	128	0	0	128	0%	0	
41								
42	INTANGIBLE PLANT	3,877	0	0	3,877		0	
43	COLLECTION PLANT	341,575	0	0	341,575		176,496	
44	SYSTEM PUMPING PLANT	63,756	0	0	63,756		40,166	
45	TREATMENT AND DISPOSAL	226,566	0	0	226,566		111,017	
46	GENERAL PLANT	18,333	0	0	18,333		0	
47								
48	TOTAL PLANT IN SERVICE	654,107	0	0	654,107		327,679	
49	LAND & LAND RIGHTS	5,402	0	0	5,402		0	
50	TOTAL PIS LESS LAND	648,705		0	648,705		327,679	
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						50.10%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Washington / Sunny Hills 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	327,679	0	327,679	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(141,381)	0	(141,381)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	186,298	0	186,298	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

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

FPSC

Schedule: A-8 (S)
Page 1 of 3
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 12/31/70	0
2	BALANCE ENDED 12/31/70			0
3	1971 Additions (Dep. Expense)			892
4	1971 Retirements			0
5	1971 Adjustments			0
6	1971 Net Additions			892
7	12/31/71 BALANCE			892
8	1972 Additions			5,694
9	1972 Retirements			0
10	1972 Adjustments			0
11	1972 Net Additions			5,694
12	12/31/72 BALANCE			6,586
13	1973 Additions			9,583
14	1973 Retirements			0
15	1973 Adjustments			0
16	1973 Net Additions			9,583
17	12/31/73 BALANCE			16,169
18	1974 Additions			12,244
19	1974 Retirements			0
20	1974 Adjustments			0
21	1974 Net Additions			12,244
22	12/31/74 BALANCE			28,413
23	1975 Additions			14,035
24	1975 Retirements			0
25	1975 Adjustments			0
26	1975 Net Additions			14,035
27	12/31/75 BALANCE			42,448
28	1976 Additions			13,947
29	1976 Retirements			0
30	1976 Adjustments			0
31	1976 Net Additions			13,947
32	12/31/76 BALANCE			56,395
33	1977 Additions			14,111
34	1977 Retirements			0
35	1977 Adjustments			0
36	1977 Net Additions			14,111
37	12/31/77 BALANCE			70,506

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Washington / Sunny Hills Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 3
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 12/31/70	0
2	BALANCE ENDED 12/31/77	70,506
3	1978 Additions (Dep. Expense)	14,084
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	14,084
7	12/31/78 BALANCE	84,590
8	1979 Additions	14,270
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	14,270
12	12/31/79 BALANCE	98,860
13	1980 Additions	14,311
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	14,311
17	12/31/80 BALANCE	113,171
18	1981 Additions	14,386
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	14,386
22	12/31/81 BALANCE	127,557
23	1982 Additions	14,771
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	14,771
27	12/31/82 BALANCE	142,328
28	1983 Additions	14,789
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	14,789
32	12/31/83 BALANCE	157,117
33	1984 Additions	15,026
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	15,026
37	12/31/84 BALANCE	172,143
38	1985 Additions	15,841
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	15,841
42	12/31/85 BALANCE	187,984

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Washington / Sunny Hills Utilities

Docket No.: 920189-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 3 of 3
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	187,984
2	1986 Additions	16,292
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	16,292
6	12/31/86 BALANCE	204,276
7	1987 Additions	13,370
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	13,370
11	12/31/87 BALANCE	217,646
12	1988 Additions	17,500
13	1988 Retirements	769
14	1988 Adjustments	5
15	1988 Net Additions	16,736
16	12/31/88 BALANCE	234,382
17	1989 Additions	13,731
18	1989 Retirements	1,606
19	1989 Adjustments & Common Plant Allo.	19,367
20	1989 Net Additions	31,492
21	12/31/89 BALANCE	265,874
22	1990 Additions	23,766
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	23,766
26	12/31/90 BALANCE	289,640
27	1990 General Plant Reallocation Adjustments *	(32,692)
28	12/31/90 ADJUSTED BALANCE	256,949
29	1991 Additions	24,449
30	1991 Retirements	0
31	1991 Adjustments	(45)
32	1991 Net Additions	24,405
33	12/31/91 BALANCE	281,354
1989 Common Plant allocated on the basis of Accumulated Depreciation.		
Water	60.65%	34,894
Sewer	39.35%	22,640
		57,534

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Washington / Sunny Hills Utilities

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

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	486	0	486	(486)	(486)	0	486	(486)	0
3	352.1 Franchises	574	97	671	0	0	671	623	0	623
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	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - G	100,990	6,226	107,215	0	0	107,215	104,103	0	104,103
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	20,096	1,395	21,491	0	0	21,491	20,793	0	20,793
12	364.2 Flow Measuring Devices	787	787	1,574	0	0	1,574	1,180	0	1,180
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	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	65,803	3,542	69,345	0	0	69,345	67,574	0	67,574
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	8,072	1,683	9,755	0	0	9,755	8,914	0	8,914
24	380.4 Treatment & Disposal	52,576	6,818	59,394	0	0	59,394	55,985	0	55,985
25	381.4 Plant Sewers	336	592	928	0	0	928	632	0	632
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipme	1,463	1,626	3,090	0	0	3,090	2,276	0	2,276
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	596	114	710	0	0	710	653	0	653
31	390.5 Office Furniture & Equipment	750	156	906	0	0	906	828	0	828
32	390.51 Computer Equipment	384	603	988	0	441	1,429	686	221	907
33	391.5 Transportation Equipment	1,894	518	2,413	0	0	2,413	2,154	0	2,154
34	392.5 Stores Equipment	7	1	8	0	0	8	8	0	8
35	393.5 Tools, Shop, & Garage	538	74	611	0	0	611	575	0	575
36	394.5 Laboratory Equipment	113	17	130	0	0	130	121	0	121
37	395.5 Power Operated Equipment	1,228	128	1,356	0	0	1,356	1,292	0	1,292
38	396.5 Communication Equipment	179	48	228	0	0	228	204	0	204
39	397.5 Miscellaneous Equipment	26	11	37	0	0	37	31	0	31
40	398.5 Other Tangible Plant	51	13	64	0	0	64	57	0	57
41		0								
42	INTANGIBLE PLANT	1,061	97	1,157	(486)	(486)	671	1,109	(486)	623
43	COLLECTION PLANT	121,872	8,407	130,280	0	0	130,280	126,076	0	126,076
44	SYSTEM PUMPING PLANT	65,803	3,542	69,345	0	0	69,345	67,574	0	67,574
45	TREATMENT AND DISPOSAL	62,447	10,719	73,166	0	0	73,166	67,807	0	67,807
46	GENERAL PLANT	5,766	1,684	7,450	0	441	7,892	6,608	221	6,829
47										
48	TOTAL SEWER ACCUM. DEP.	256,949	24,449	281,398	(486)	(45)	281,354	269,174	(265)	268,908

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Washington / Sunny Hills Utilities

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

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

FPSC
Schedule: A-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	623	0	623	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	0	0	0	0%	0
9	361.2 Collection Sewers - G	104,103	0	104,103	63%	65,585
10	362.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	20,793	0	20,793	0%	0
12	364.2 Flow Measuring Devices	1,180	0	1,180	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	0	0	0	0%	0
19	371.3 Pumping Equipment	67,574	0	67,574	63%	42,571
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	8,914	0	8,914	49%	4,368
24	380.4 Treatment & Disposal	55,985	0	55,985	49%	27,433
25	381.4 Plant Sewers	632	0	632	49%	310
26	362.4 Outfall Sewer Lines	0	0	0	0%	0
27	389.4 Other Plant & Misc. Equipment	2,276	0	2,276	49%	1,115
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	653	0	653	0%	0
31	390.5 Office Furniture & Equipment	828	0	828	0%	0
32	390.51 Computer Equipment	907	0	907	0%	0
33	391.5 Transportation Equipment	2,154	0	2,154	0%	0
34	392.5 Stores Equipment	8	0	8	0%	0
35	393.5 Tools, Shop, & Garage	575	0	575	0%	0
36	394.5 Laboratory Equipment	121	0	121	0%	0
37	395.5 Power Operated Equipment	1,292	0	1,292	0%	0
38	396.5 Communication Equipment	204	0	204	0%	0
39	397.5 Miscellaneous Equipment	31	0	31	0%	0
40	398.5 Other Tangible Plant	57	0	57	0%	0
41						
42	INTANGIBLE PLANT	623	0	623		0
43	COLLECTION PLANT	126,076	0	126,076		65,585
44	SYSTEM PUMPING PLANT	67,574	0	67,574		42,571
45	TREATMENT AND DISPOSAL	67,807	0	67,807		33,225
46	GENERAL PLANT	6,829	0	6,829		0
47						
48	TOTAL SEWER ACCUM. DEP.	268,908	0	268,908		141,381
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				52.58%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

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

FPSC

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

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balance Subsequent to Last Established Rate Base - 1991

Company: SSU / Washington / Sunny Hills Utilities

FPSC

Docket No.: 920199-WVS
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 2 of 3
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 12/31/70	0	
2	BALANCE ENDED 12/31/77	0	
3	1978 Additions	0	
4	1978 Retirements	0	
5	1978 Adjustments	0	
6	1978 Net Additions	0	
7	12/31/78 BALANCE	0	
8	1979 Additions	0	
9	1979 Retirements	0	
10	1979 Adjustments	0	
11	1979 Net Additions	0	
12	12/31/79 BALANCE	0	
13	1980 Additions	0	
14	1980 Retirements	0	
15	1980 Adjustments	0	
16	1980 Net Additions	0	
17	12/31/80 BALANCE	0	
18	1981 Additions	0	
19	1981 Retirements	0	
20	1981 Adjustments	0	
21	1981 Net Additions	0	
22	12/31/81 BALANCE	0	
23	1982 Additions	0	
24	1982 Retirements	0	
25	1982 Adjustments	0	
26	1982 Net Additions	0	
27	12/31/82 BALANCE	0	
28	1983 Additions	0	
29	1983 Retirements	0	
30	1983 Adjustments	0	
31	1983 Net Additions	0	
32	12/31/83 BALANCE	0	
33	1984 Additions	0	
34	1984 Retirements	0	
35	1984 Adjustments	0	
36	1984 Net Additions	0	
37	12/31/84 BALANCE	0	
38	1985 Additions	0	
39	1985 Retirements	0	
40	1985 Adjustments	0	
41	1985 Net Additions	0	
42	12/31/85 BALANCE	0	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Washington / Sunny Hills Utilities

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 3 of 3
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	12/31/88 BALANCE	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	0
22	1990 Additions	590
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	590
26	12/31/90 BALANCE	590
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	590

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

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	265	0	265	0	0	265	265	0	265	
2	Line/Main Extension Fees	225	0	225	0	0	225	225	0	225	
3	Contributed Lines	0	0	0	0	0	0	0	0	0	
4	Cont. Priy. Other than Lines	0	0	0	0	0	0	0	0	0	
5	Service Installation Fees	100	0	100	0	0	100	100	0	100	
6	TOTAL SEWER CIAC	590	0	590	0	0	590	590	0	590	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Washington / Sunny Hills Utilities

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 year year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

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

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSV / Washington / Sunny Hills Utilities

FPSC

Docket No.: 820199-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 3
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 12/31/70	0	
2	BALANCE ENDED 12/31/77	0	
3	1978 Additions	0	
4	1978 Retirements	0	
5	1978 Adjustments	0	
6	1978 Net Additions	0	
7	12/31/78 BALANCE	0	
8	1979 Additions	0	
9	1979 Retirements	0	
10	1979 Adjustments	0	
11	1979 Net Additions	0	
12	12/31/79 BALANCE	0	
13	1980 Additions	0	
14	1980 Retirements	0	
15	1980 Adjustments	0	
16	1980 Net Additions	0	
17	12/31/80 BALANCE	0	
18	1981 Additions	0	
19	1981 Retirements	0	
20	1981 Adjustments	0	
21	1981 Net Additions	0	
22	12/31/81 BALANCE	0	
23	1982 Additions	0	
24	1982 Retirements	0	
25	1982 Adjustments	0	
26	1982 Net Additions	0	
27	12/31/82 BALANCE	0	
28	1983 Additions	0	
29	1983 Retirements	0	
30	1983 Adjustments	0	
31	1983 Net Additions	0	
32	12/31/83 BALANCE	0	
33	1984 Additions	0	
34	1984 Retirements	0	
35	1984 Adjustments	0	
36	1984 Net Additions	0	
37	12/31/84 BALANCE	0	
38	1985 Additions	0	
39	1985 Retirements	0	
40	1985 Adjustments	0	
41	1985 Net Additions	0	
42	12/31/85 BALANCE	0	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Washington / Sunny Hills Utilities

Docket No.: 820199-W5
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 3 of 3
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	12/31/88 BALANCE	0
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	0
22	1990 Additions	12
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	12
26	12/31/90 BALANCE	12
27	1991 Additions	22
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	22
31	12/31/91 BALANCE	34

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Washington / Sunny Hills Utilities

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	7	13	21	0	0	21	14	0	14	
2	Line/Main Extension Fees	3	6	10	0	0	10	7	0	7	
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	1	3	4	0	0	4	3	0	3	
6	TOTAL SEWER ACCUM. AMORT. CIAC	12	22	34	0	0	34	23	0	23	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

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

FPSC

Docket No.: 920189-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)
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 / Washington / Sunny Hills 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: SSU / Washington / Sunny Hills 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	54,807	(2,008)	52,801	54,807	2,974	57,781	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	6,851	(251)	6,600	6,851	372	7,223		

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	37,524,587
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	384,878	366,554
5			
6	GROSS UTILITY PLANT	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,662,417	2,683,860
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	464,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	24,848,845
9			
10	TOTAL LONG TERM DEBT	66,646,579	66,623,845
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	184,187
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	1,605,509	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	6,893,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions in Aid Of Contribution	80,319,460	86,298,631
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	235,854,853

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1991

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

Company: SSU / Washington / Sunny Hills Utilities

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
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 - %	50.10%	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 - %	52.58%	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

Sunny Hills Utilities - 28001

Washington County (SSU)

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

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	46,672	25,857	72,529	35,475	108,004	48.91%	B-4, B-3 (S)	
3	Other Revenues	0	0	0	0	0		B-4 (S)	
4	TOTAL OPERATING REVENUES	46,672	25,857	72,529	35,475	108,004		B-4, B-3 (S)	
	OPERATING EXPENSES:								
5	Operation & Maintenance	54,807	2,974	57,781	0	57,781		B-6 (S)	
6	Depreciation, net of CIAC Amort.	13,021	0	13,021	0	13,021		B-14 (S)	
7	Amortization	0	0	0	0	0		B-18 (S)	
8	Taxes Other Than Income	5,069	3,722	8,791	1,596	10,386		B-15, B-3 (S)	
9	Provision For Income Taxes	(16,248)	7,420	(8,828)	12,749	3,921		B-16, B-3 (S)	
10	TOTAL OPERATING EXPENSES	56,550	14,116	70,666	14,345	85,111			
11	NET OPERATING INCOME:	(9,977)	11,741	1,764	21,130	22,894			
12	RATE BASE	207,494		197,673		197,673		A-2 (S)	
13	RATE OF RETURN	-4.81%		0.89%		11.57%		D-1 (S)	

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

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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	48,672	25,857	72,529	29,401	101,930	40.54%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	48,672	25,857	72,529	29,401	101,930		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	54,807	(2,006)	52,801	0	52,801		B-6 (S)
6	Depreciation, net of CIAC Amort.	13,021	0	13,021	0	13,021		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	5,069	3,722	8,791	1,323	10,114		B-15, B-3 (S)
9	Provision For Income Taxes	(16,248)	9,308	(6,940)	10,566	3,626		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	56,650	11,024	67,673	11,889	79,562		
11	NET OPERATING INCOME:	(9,977)	14,833	4,856	17,512	22,368		
12	RATE BASE	207,494		197,251		197,251		A-2 (S)
13	RATE OF RETURN	-4.81%		2.46%		11.34%		D-1 (S)

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

Company: SSU / Washington / Sunny Hills Utilities
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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 (%)	12.29% (A)	12.83%	D-1 (S)	B-2 (S)
3	Rate of Return (%)	11.34% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	197,251	197,873	A-2 (S)	-
5	Required Income (L3 x L4)	22,368	22,894	-	-
6	Adjusted Income under Present Rates	4,856	1,764	B-2 (S)	-
7	Income Deficiency (L5 - L6)	17,512	21,130	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	28,078	33,879	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	29,401	35,475	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	28,078	33,879	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	10,566	12,749	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	1,323	1,596	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	17,512	21,130	-	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%	12.29%	5.55%
25	Adjustment for Gas	-2.41%	12.29%	-0.30%
26	TOTAL	100.00%		11.34%

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Washington / Sunny Hills Utilities

FPSC

Docket No.: 920189-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.	25,857	25,857	B-4 (S)	
3					
4	2.				
5					
6					
7		25,857	25,857		
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.	(2,006)	(2,006)	B-6 (S)	
10					
11	2. Add allocation of current rate case expense amortization.		767	B-6 (S)	
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		163	B-6 (S)	
14					
15	4. Add allocation of estimated annual Lehigh expenses.		292	B-6 (S)	
16					
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(23)	B-6 (S)	
18					
19	6. Calculate proforma attrition adjustments.		2,196	B-6 (S)	
20					
21	7. Add allocation of post retirement benefits.		1,584	B-6 (S)	
22					
23		(2,006)	2,974		
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.	1,164	1,164	B-15 (S)	
40					
41	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC.	2,558	2,558	B-15 (S)	
42					
43		3,722	3,722		
44	F. INCOME TAXES:				
45	1. Calculate income tax impact as a result of the adjustments to per book income components.	9,308	7,420	B-17 (S)	
46					
47	2.				
48					
49		9,308	7,420		
50					
51					
52		14,833	11,741		
53					
54	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:				
55					

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Washington / Sunny Hills 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	44,406	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	249	0	
9	522.2 Measured - Commercial	1,831	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	46,486	26,043	72,529
	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	186	0	
17	SUBTOTAL OTHER SEWER SALES	186	(186)	0
18	TOTAL SEWER SALES	46,672	25,857	72,529
	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)	46,672	25,857	72,529
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	46,672	25,857	72,529

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 / Washington / Sunny Hills 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	29,645	1,702	31,347	24,733	1,237	25,970	1,231	192	1,423	3,681	274	3,954	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	8,643	(1,166)	7,477	6,957	(2,077)	4,880	353	(99)	254	1,333	1,010	2,343	
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	3,655	6	3,661	3,591	0	3,591	0	5	5	63	1	64	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	1,778	65	1,842	1,778	65	1,842	0	0	0	0	0	0	
9	720 Materials and Supplies	5,452	224	5,676	5,136	186	5,322	12	20	32	305	17	322	
10	731 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1	
11	732 Contractual Services - Acct.	296	12	308	0	0	0	0	0	0	296	12	308	
12	733 Contractual Services - Legal	238	12	250	118	4	122	0	0	0	120	7	128	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,257	50	1,308	1,114	40	1,154	0	0	0	144	10	153	
15	741 Rental of Building/Real Prop.	57	28	86	0	0	0	0	0	0	57	28	86	
16	742 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2	
17	750 Transportation Expense	1,386	59	1,445	1,383	50	1,433	2	8	10	2	1	3	
18	756 Insurance - Vehicle	175	30	204	0	0	0	0	0	0	175	30	204	
19	757 Insurance - General Liability	203	22	226	0	0	0	0	0	0	203	22	226	
20	758 Insurance - Workman's Comp.	4	1,030	1,034	0	861	861	0	44	44	4	125	128	
21	759 Insurance - Other	119	5	124	0	0	0	0	0	0	119	5	124	
22	760 Advertising Expense	13	1	13	0	0	0	0	0	0	13	1	13	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	767	767	0	0	0	0	0	0	0	767	767	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	319	21	340	0	0	0	319	21	340	0	0	0	
26	775 Miscellaneous Expenses	1,565	105	1,670	0	0	0	2	7	10	1,563	97	1,660	
27	TOTAL SEWER O&M EXPENSES	54,807	2,974	57,781	44,809	367	45,176	1,919	199	2,118	9,079	2,408	10,487	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	29,645	1,702	31,347	24,733	1,237	25,970	1,231	192	1,423	3,681	274	3,954	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	8,643	(1,166)	7,477	6,957	(2,077)	4,880	353	(99)	254	1,333	1,010	2,343	
32	TOTAL SEWER LABOR COSTS	38,288	536	38,824	31,690	(840)	30,850	1,584	93	1,677	5,014	1,284	6,297	

0451

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

Company: SSU / Washington / Sunny Hills 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 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	29,645	0	29,645	24,733	0	24,733	1,231	0	1,231	3,681	0	3,681	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	8,643	(2,998)	5,644	6,957	(2,248)	4,709	353	(118)	234	1,333	(632)	701	
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	3,655	0	3,655	3,591	0	3,591	0	0	0	63	0	63	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	1,778	0	1,778	1,778	0	1,778	0	0	0	0	0	0	
9	720 Materials and Supplies	5,452	0	5,452	5,136	0	5,136	12	0	12	305	0	305	
10	731 Contractual Services - Engr.	1	0	1	0	0	0	0	0	0	1	0	1	
11	732 Contractual Services - Acct.	296	0	296	0	0	0	0	0	0	296	0	296	
12	733 Contractual Services - Legal	238	0	238	118	0	118	0	0	0	120	0	120	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,257	0	1,257	1,114	0	1,114	0	0	0	144	0	144	
15	741 Rental of Building/Real Prop.	57	0	57	0	0	0	0	0	0	57	0	57	
16	742 Rental of Equipment	2	0	2	0	0	0	0	0	0	2	0	2	
17	750 Transportation Expense	1,386	0	1,386	1,383	0	1,383	2	0	2	2	0	2	
18	756 Insurance - Vehicle	175	0	175	0	0	0	0	0	0	175	0	175	
19	757 Insurance - General Liability	203	0	203	0	0	0	0	0	0	203	0	203	
20	758 Insurance - Workman's Comp.	4	992	996	0	831	831	0	41	41	4	120	124	
21	759 Insurance - Other	119	0	119	0	0	0	0	0	0	119	0	119	
22	760 Advertising Expense	13	0	13	0	0	0	0	0	0	13	0	13	
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	319	0	319	0	0	0	319	0	319	0	0	0	
26	775 Miscellaneous Expenses	1,565	0	1,565	0	0	0	2	0	2	1,563	0	1,563	
27	TOTAL SEWER O&M EXPENSES	54,807	(2,006)	52,801	44,809	(1,417)	43,392	1,919	(77)	1,842	8,079	(512)	7,567	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	29,645	0	29,645	24,733	0	24,733	1,231	0	1,231	3,681	0	3,681	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	8,643	(2,998)	5,644	6,957	(2,248)	4,709	353	(118)	234	1,333	(632)	701	
32	TOTAL SEWER LABOR COSTS	38,288	(2,998)	35,289	31,690	(2,248)	29,442	1,584	(118)	1,466	5,014	(632)	4,381	

0452

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Washington / Sunny Hills 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	1,562	1,896	3,350	2,548	2,916	2,702	2,063	2,666	2,284	2,525	2,377	2,755	29,645	0	29,645	1,702	31,347	
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	633	768	1,023	697	780	760	580	777	663	687	665	610	8,643	(2,998)	5,644	(1,166)	7,477	
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	299	290	279	292	324	315	331	287	333	293	307	302	3,655	0	3,655	6	3,661	
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	70	235	239	91	0	191	0	277	191	294	191	1,778	0	1,778	85	1,862	
9	720.1-8 Materials and Supplies	89	107	274	139	521	92	192	2,920	233	458	137	290	5,452	0	5,452	224	5,676	
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.	21	25	24	24	25	24	26	23	25	26	22	30	298	0	298	12	308	
12	733.1-8 Contractual Services - Legal	9	10	10	10	128	10	10	9	10	11	9	12	238	0	238	12	250	
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	245	102	272	12	12	207	12	11	95	42	11	237	1,257	0	1,257	50	1,308	
15	741.1-8 Rental of Building/Real Prop.	4	5	5	5	5	5	5	5	5	5	4	6	57	0	57	28	86	
16	742.1-8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	
17	750.1-8 Transportation Expense	320	95	65	153	133	142	50	59	65	74	54	176	1,386	0	1,386	59	1,445	
18	756.1-8 Insurance - Vehicle	13	15	14	14	15	14	15	14	15	15	13	18	175	0	175	30	204	
19	757.1-8 Insurance - General Liability	15	17	16	17	17	17	18	16	17	18	15	21	203	0	203	22	228	
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	4	992	996	1,030	1,034	
21	759.1-8 Insurance - Other	9	10	10	10	10	10	10	9	10	10	9	12	119	0	119	5	124	
22	760.1-8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13	1	13	
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	767	767	
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	17	26	32	26	27	22	25	27	22	27	30	37	319	0	319	21	340	
26	775.1-8 Miscellaneous Expenses	112	133	126	128	132	129	136	123	132	137	118	158	1,565	0	1,565	105	1,670	
27	TOTAL SEWER O&M EXPENSES	3,350	3,571	5,736	4,314	5,138	4,450	3,667	6,948	4,187	4,520	4,069	4,656	54,607	(2,006)	52,601	2,974	57,781	
28															Total Labor		Total Labor	Total Adj. Labor	
29																	Adjustments		
30	701.1-8 Salaries & Wages - Employees																29,645	1,702	
31	703.1-8 Salaries & Wages - Officers, Etc.																0	0	
32	704.1-8 Employee Pensions & Benefits																8,643	(1,166)	
33	TOTAL SEWER LABOR COSTS																38,288	536	

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

0454

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Washington / Sunny Hills 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	67	100	123	99	106	85	97	105	86	103	116	144	1,231	0	1,231	192	1,423	
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	19	29	35	28	30	24	28	30	25	29	33	41	353	(118)	234	(99)	254	
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	5	5	
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	1	1	1	1	1	1	1	1	1	1	12	0	12	20	32	
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	8	10	
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3	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	41	41	44	44	
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	17	26	32	26	27	22	25	27	22	27	30	37	319	0	319	21	340	
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	7	10	
27	SEWER CUST ACCTS EXPENSES	105	156	192	155	165	132	151	164	134	160	181	225	1,919	(77)	1,842	199	2,118	
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor	
29																			
30	701.7 Salaries & Wages - Employees															1,231	192	1,423	
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.7 Employee Pensions & Benefits															353	(99)	254	
33	TOTAL SEWER CUST ACCTS LABOR COSTS															1,584	93	1,677	

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.

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

0456

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

Company: SSU / Washington / Sunny Hills Utilities

Docket No.: S20199-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		Adjust Deltona Utilities Gas Sale	Subtotal Adjusted 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	29,645	0	29,645	29,645	0	0	89	143	(23)	29,854	1,493	0	1,702	31,347
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	8,643	(2,998)	5,644	8,643	(2,998)	0	24	19	0	5,687	208	1,584	(1,168)	7,477
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	3,655	0	3,655	3,655	0	0	1	5	0	3,681	0	0	6	3,681
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	1,778	0	1,778	1,778	0	0	0	0	0	1,778	65	0	65	1,843
9	720.1-8 Materials and Supplies	5,452	0	5,452	5,452	0	0	4	21	0	5,477	199	0	224	5,676
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.	296	0	296	296	0	0	2	0	0	298	11	0	12	308
12	733.1-8 Contractual Services - Legal	238	0	238	238	0	0	3	0	0	241	9	0	12	250
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	1,257	0	1,257	1,257	0	0	4	0	0	1,262	46	0	50	1,308
15	741.1-8 Rental of Building/Real Prop	57	0	57	57	0	0	0	25	0	83	3	0	28	86
16	742.1-8 Rental of Equipment	2	0	2	2	0	0	0	0	0	2	0	0	0	2
17	750.1-8 Transportation Expense	1,386	0	1,386	1,386	0	0	1	8	0	1,395	51	0	59	1,445
18	756.1-8 Insurance - Vehicle	175	0	175	175	0	0	5	18	0	197	7	0	30	204
19	757.1-8 Insurance - General Liability	203	0	203	203	0	0	4	10	0	218	8	0	22	226
20	758.1-8 Insurance - Workman's Comp.	4	992	996	4	992	0	0	1	0	997	36	0	1,030	1,034
21	759.1-8 Insurance - Other	119	0	119	119	0	0	1	0	0	120	4	0	5	124
22	760.1-8 Advertising Expense	13	0	13	13	0	0	0	0	0	13	0	0	1	13
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	767	0	0	0	767	0	0	767	767
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	319	0	319	319	0	0	0	21	0	340	0	0	21	340
26	775.1-8 Miscellaneous Expenses	1,565	0	1,565	1,565	0	0	25	21	0	1,612	59	0	105	1,670
27	TOTAL SEWER O&M EXPENSES	54,807	(2,006)	52,801	54,807	(2,006)	767	163	282	(23)	54,001	2,198	1,584	2,974	57,781

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 / Washington / Sunny Hills 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

	(1)	(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	24,733		24,733	24,733						24,733	1,237		1,237	25,970
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	6,957	(2,248)	4,709	6,957	(2,248)					4,709	171		(2,077)	4,808
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	3,591		3,591	3,591						3,591			0	3,591
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	1,778		1,778	1,778						1,778	85		85	1,862
9	720.1-6 Materials and Supplies	5,136		5,136	5,136						5,136	186		186	5,322
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	118		118	118						118	4		4	122
13	734.1-6 Contractual Services - Mgmt Fees	0		0	0						0	0		0	0
14	735.1-6 Contractual Services - Other	1,114		1,114	1,114						1,114	40		40	1,154
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	1,363		1,363	1,363						1,363	50		50	1,433
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	831	831	0	831					831	36		867	867
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	44,809	(1,417)	43,392	44,809	(1,417)	0	0	0	0	43,392	1,784	0	45,176	45,176

Notes:

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

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

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

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

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

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

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

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

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

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

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

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

0458

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Washington / Sunny Hills Utilities

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	1,231		1,231	1,231				136	(12)	1,355	68		192	1,423
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	353	(116)	234	353	(116)			11		245	9		(99)	254
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				5		5			5	5
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	12		12	12				19		31	1		20	32
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	2		2	2				8		9	0		8	16
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	41	41	0	41			1		42	2		44	44
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	319		319	319				21		340			21	340
26	775.7 Miscellaneous Expenses	2		2	2				7		9	0		7	10
27	TOTAL SEWER CUST ACCT EXPENSES	1,919	(77)	1,842	1,919	(77)	0	0	208	(12)	2,030	80	0	196	2,118

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 602/701 - 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.

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated A&G Expenses (7XX.8)

Company: SSU / Washington / Sunny Hill 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 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	3,681		3,681	3,681			89	7	(11)	3,766	188		274	3,954
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	1,333	(632)	701	1,333	(632)		24	8		732	27	1,584	1,010	2,343
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	63		63	63			1	0		64			1	64
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	305		305	305			4	2		311	11		17	322
10	731.8 Contractual Services - Engr.	1		1	1			0	0		1	0		0	1
11	732.8 Contractual Services - Acct.	296		296	296			2	0		298	11		12	308
12	733.8 Contractual Services - Legal	120		120	120			3	0		123	4		7	128
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	144		144	144			4	0		148	5		10	153
15	741.8 Rental of Building/Real Prop.	57		57	57			0	25		83	3		28	86
16	742.8 Rental of Equipment	2		2	2			0	0		2	0		0	2
17	750.8 Transportation Expense	2		2	2			1	0		2	0		1	3
18	756.8 Insurance - Vehicle	175		175	175			5	18		197	7		30	204
19	757.8 Insurance - General Liability	203		203	203			4	10		218	8		22	226
20	758.8 Insurance - Workman's Comp.	4	120	124	4	120		0	0		124	4		125	128
21	759.8 Insurance - Other	119		119	119			1	0		120	4		5	124
22	760.8 Advertising Expense	13		13	13			0	0		13	0		1	13
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		767	0	0		767			767	767
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	1,563		1,563	1,563			25	14		1,602	58		97	1,699
27	TOTAL SEWER A&G EXPENSES	8,979	(512)	7,567	8,979	(512)	767	163	84	(11)	8,571	333	1,584	2,408	10,467

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (400.123) and "Workman's Comp" is being reclassified to O&M account 858 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

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

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

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

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

0460

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

Company: SSU / Washington / Sunny Hills 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-W/S
 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 12/31/88	(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	42,323	29,645	(12,678)	-29.96%	54,115	(24,470)	-45.22%
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	5,844	5,844	N.A.	0	5,844	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	6,445	3,655	(2,790)	-43.29%	8,241	(4,586)	-55.65%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	222	1,778	1,556	700.84%	294	1,494	526.33%
9	720.1-8 Materials and Supplies	2,388	5,452	3,064	130.23%	3,028	2,424	80.08%
10	731.1-8 Contractual Services - Engr.	0	1	1	N.A.	0	1	N.A.
11	732.1-8 Contractual Services - Acct.	0	296	296	N.A.	0	296	N.A.
12	733.1-8 Contractual Services - Legal	0	238	238	N.A.	0	238	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	0	1,257	1,257	N.A.	0	1,257	N.A.
15	741.1-8 Rental of Building/Real Prop.	913	57	(856)	-93.72%	1,167	(1,110)	-95.09%
16	742.1-8 Rental of Equipment	0	2	2	N.A.	0	2	N.A.
17	750.1-8 Transportation Expense	2,143	1,386	(757)	-35.32%	2,740	(1,354)	-49.41%
18	756.1-8 Insurance - Vehicle	0	175	175	N.A.	0	175	N.A.
19	757.1-8 Insurance - General Liability	0	203	203	N.A.	0	203	N.A.
20	758.1-8 Insurance - Workman's Comp.	0	996	996	N.A.	0	996	N.A.
21	759.1-8 Insurance - Other	219	119	(100)	-45.69%	280	(161)	-57.52%
22	760.1-8 Advertising Expense	0	13	13	N.A.	0	13	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	565	0	(565)	-100.00%	722	(722)	-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	284	319	35	12.30%	363	(44)	-12.17%
26	775.1-8 Miscellaneous Expenses	3,844	1,565	(2,279)	-59.28%	4,915	(3,350)	-68.15%
26	TOTAL SEWER O&M EXPENSES	59,226	52,801	(6,425)	-11.00%	75,865	(23,064)	-30.39%
27	SUBTOTAL (less accts. 766 & 767)	58,761	52,801	(5,960)	-10.14%	75,133	(22,332)	-42.29%
28	Average ERC's	173	178	5	2.86%			
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%			
30				Compounded Multiplier =	27.86%			

Notes:

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

Description of Calculation:

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

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

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

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

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-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)	(2)	(3)	(4)	(5)	(6)	(7) 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	26,990		24,733	(2,257)	-8.36%	34,510	(8,777)	-28.33%
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		4,709	4,709	N.A.	0	4,709	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	6,445		3,591	(2,854)	-44.28%	8,241	(4,649)	-56.42%
7	716.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.
8	718.1-6 Chemicals	222		1,778	1,556	700.84%	284	1,494	526.33%
9	720.1-6 Materials and Supplies	2,368		5,136	2,768	118.67%	3,028	2,108	69.61%
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		118	118	N.A.	0	118	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		1,114	1,114	N.A.	0	1,114	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	0		1,383	1,383	N.A.	0	1,383	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		831	831	N.A.	0	831	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	36,025		43,392	7,367	20.45%	46,062	(2,670)	-5.80%
27	SUBTOTAL (less accts. 766 & 767)	36,025		43,392	7,367	20.45%	46,062	(2,670)	-5.15%
28	Average ERC's	173		176	5	2.89%			
29	Average Consumer Price Index - U	109.6		136.2	27	24.27%			
30				Compounded Multiplier =		27.86%			

Notes:

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

Description of Calculation:

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

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

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

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

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

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

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1991
Total Allocated Customer Accounts Expenses (70XL7)

Company: SSU / Washington / Sunny Hills 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-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 12/31/86	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guidelines 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.7 Salaries & Wages - Employees	2,384	1,231	(1,153)	-48.36%	3,048	(1,817)	-59.61%
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		234	234	N.A.	0	234	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		12	12	N.A.	0	12	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	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.		41	41	N.A.	0	41	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	284	319	35	12.30%	363	(44)	-12.17%
26	775.7 Miscellaneous Expenses		2	2	N.A.	0	2	N.A.
26	TOTAL SEWER O&M EXPENSES	2,668	1,642	(826)	-30.96%	3,411	(1,569)	-46.00%
27	SUBTOTAL (less accts. 766 & 767)	2,668	1,642	(826)	-30.96%	3,411	(1,569)	-46.20%
28	Average ERC's	173	178	5	2.89%			
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%			
30				Compounded Multiplier =	27.86%			

Notes:

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

Description of Calculation:

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

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

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

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

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

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in 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 / Washington / Sunny Hills Utilities

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

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/86	(2) Current Test Year Ended 12/31/91 (Interim)	(3) \$ Difference	(4) % Difference	(5) O & M Expense Guideline 12/31/91	(6) TEST YEAR DEVIATION FROM GUIDELINE	
		(a)				\$	%	
1	701.8 Salaries & Wages - Employees	12,949	3,681	(9,268)	-71.58%	16,557	(12,876)	-77.77%
2	703.8 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits		701	701	N.A.	0	701	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		63	63	N.A.	0	63	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		305	305	N.A.	0	305	N.A.
10	731.8 Contractual Services - Engr.		1	1	N.A.	0	1	N.A.
11	732.8 Contractual Services - Acct.		296	296	N.A.	0	296	N.A.
12	733.8 Contractual Services - Legal		120	120	N.A.	0	120	N.A.
13	734.8 Contractual Services - Mgmt. Fees		0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other		144	144	N.A.	0	144	N.A.
15	741.8 Rental of Building/Real Prop.	913	57	(856)	-93.72%	1,167	(1,110)	-95.09%
16	742.8 Rental of Equipment		2	2	N.A.	0	2	N.A.
17	750.8 Transportation Expense	2,143	2	(2,141)	-99.93%	2,740	(2,739)	-99.94%
18	756.8 Insurance - Vehicle		175	175	N.A.	0	175	N.A.
19	757.8 Insurance - General Liability		203	203	N.A.	0	203	N.A.
20	758.8 Insurance - Workman's Comp.		124	124	N.A.	0	124	N.A.
21	759.8 Insurance - Other	219	119	(100)	-45.66%	280	(161)	-57.52%
22	780.8 Advertising Expense		13	13	N.A.	0	13	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	565	0	(565)	-100.00%	722	(722)	-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	3,844	1,563	(2,281)	-59.34%	4,915	(3,352)	-68.20%
26	TOTAL SEWER O&M EXPENSES	20,633	7,567	(13,066)	-63.33%	26,382	(18,815)	-71.32%
27	SUBTOTAL (less accts. 766 & 767)	20,068	7,567	(12,501)	-62.29%	25,658	(18,092)	-70.51%
28	Average ERC's	173	178	5	2.89%			
29	Average Consumer Price Index - U	106.6	136.2	27	24.27%			
30				Compounded Multiplier =	27.86%			

Notes:

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

Description of Calculation:

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

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

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

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

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

Compounded Multiplier = (1 + % Difference in ERC's)(1 + % Difference in 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 / Washington / Sunny Hills Utilities
Docket No.: 920199-W5
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	(24,470)	-45.22%		
2	703.1-8 Salaries & Wages - Officers, Etc.	0	N.A.		
3	704.1-8 Employee Pensions & Benefits	5,644	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	(4,586)	-55.65%		
7	716.1-8 Fuel for Power Purchased	0	N.A.		
8	718.1-8 Chemicals	1,494	526.33%		
9	720.1-8 Materials and Supplies	2,424	80.08%		
10	731.1-8 Contractual Services - Engr.	1	N.A.		
11	732.1-8 Contractual Services - Acct.	298	N.A.		
12	733.1-8 Contractual Services - Legal	238	N.A.		
13	734.1-8 Contractual Services - Mgmt. Fees	0	N.A.		
14	735.1-8 Contractual Services - Other	1,257	N.A.		
15	741.1-8 Rental of Building/Real Prop.	(1,110)	-95.09%		
16	742.1-8 Rental of Equipment	2	N.A.		
17	750.1-8 Transportation Expense	(1,354)	-49.41%		
18	756.1-8 Insurance - Vehicle	175	N.A.		
19	757.1-8 Insurance - General Liability	203	N.A.		
20	758.1-8 Insurance - Workmen's Comp.	996	N.A.		
21	759.1-8 Insurance - Other	(161)	-57.52%		
22	760.1-8 Advertising Expense	13	N.A.		
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(722)	-100.00%		
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.		
25	770.1-8 Bad Debt Expense	(44)	-12.17%		
26	775.1-8 Miscellaneous Expenses	(3,350)	-68.15%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		(23,054)	-30.36%		

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

CONTRACTUAL SERVICES - 1991

Company: SSU / Washington / Sunny Hills 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

Line No.	(1) Consultant	(2) Type Of Service	(3) Amount	(4) Description Of Work Performed
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No engineering, accounting or legal contractual services exceeded two percent (2%) of the systems's required revenues. In certain systems, water and wastewater testing costs which are reported under accounts 635 and 735, Other Contractual Services, exceeded the 2% threshold. These costs are disclosed in Volume I of these minimum filing requirements in the discussion of the Commissions benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Washington / Sunny Hills Utilities

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 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	Millan & 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 Cressie			
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:		Total	Allocation	
45			FPSC Filed	To System	
46					
47		Prior Unamortized Rate Case Expense			
48		Current Rate Case Expense	\$1,772,200	\$3,069	
49					
50		Total Projected Rate Case Expense	1,772,200	3,069	
51					
52		Annual Amortization Over 4 Years	\$443,050	\$767	
53					
54					
55		Method of Allocation Between Systems:			
56		Average Number of Customers	101,044	175	
57		% of Total	100%	0.1732%	
58					
59		(A detailed allocation schedule is contained in Volume 1 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 / Washington / Sunny Hills Utilities

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 / Washington / Sunny Hills 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
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 / Washington / Sunny Hills 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: 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	3,877	40	2.50%	97	0	97
4	389.1 Other Plant & Misc.	0	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	4,483	0	N.A.	0	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0
8	380.2 Collection Sewers - F	0	30	3.33%	0	0	0
9	361.2 Collection Sewers - G	280,152	45	2.22%	6,226	0	6,226
10	382.2 Special Collecting	0	40	2.50%	0	0	0
11	383.2 Services to Customers	53,006	38	2.63%	1,395	0	1,395
12	364.2 Flow Measuring Devices	3,934	5	20.00%	787	0	787
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	0	32	3.13%	0	0	0
19	371.3 Pumping Equipment	63,756	18	5.56%	3,542	0	3,542
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	0	0	N.A.	0	0	0
23	354.4 Structures & Improvements	53,845	32	3.13%	1,683	0	1,683
24	380.4 Treatment & Disposal	122,719	18	5.56%	6,818	0	6,818
25	381.4 Plant Sewers	20,732	35	2.86%	592	0	592
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0
27	389.4 Other Plant & Misc. Equipment	29,269	18	5.56%	1,626	0	1,626
28	GENERAL PLANT						
29	353.5 Land & Land Rights	919	0	N.A.	0	0	0
30	354.5 Structures & Improvements	4,564	40	2.50%	114	0	114
31	390.5 Office Furniture & Equipment	2,342	15	6.67%	156	0	156
32	390.51 Computer Equipment	3,618	6	16.67%	603	0	603
33	391.5 Transportation Equipment	3,110	6	16.67%	518	0	518
34	392.5 Stores Equipment	25	18	5.56%	1	0	1
35	393.5 Tools, Shop, & Garage	1,179	16	6.25%	74	0	74
36	394.5 Laboratory Equipment	261	15	6.67%	17	0	17
37	395.5 Power Operated Equipment	1,536	12	8.33%	128	0	128
38	396.5 Communication Equipment	485	10	10.00%	48	0	48
39	397.5 Miscellaneous Equipment	164	15	6.67%	11	0	11
40	398.5 Other Tangible Plant	128	10	10.00%	13	0	13
41							
42	INTANGIBLE PLANT	3,877		2.50%	97	0	97
43	COLLECTION PLANT	341,575		2.48%	8,407	0	8,407
44	SYSTEM PUMPING PLANT	63,756		5.56%	3,542	0	3,542
45	TREATMENT AND DISPOSAL	226,566		4.73%	10,719	0	10,719
46	GENERAL PLANT	18,333		9.19%	1,684	0	1,684
47							
48	TOTAL DEPRECIATION EXPENSE	654,107		3.74%	24,449	0	24,449
49	AMORTIZATION OF CIAC	-----		-----	(22)	0	(22)
50	NON-USED AND USEFUL				(11,406)	0	(11,406)
51	NET DEPRECIATION EXPENSE - SEWER				13,021	0	13,021

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Washington / Sunny Hills 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	265	4.99%	13	0	13
2	Line/Main Extension Fees	225	2.84%	6	0	6
3	Contributed Lines	0	2.84%	0	0	0
4	Cont. Ppty. Other Than Lines	0	3.61%	0	0	0
5	Service Installation Fees	100	2.63%	3	0	3
6	TOTAL SEWER CIAC AMORT. EXPENSE	590		22	0	22

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 / Washington / Sunny Hills Utilities

Docket No.: 920198-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	3,834	787	20.00%
3	365.2 Flow Measuring Installation	0	0	N.A.
4	354.4 Structures & Improvements	53,845	1,883	3.13%
5	360.4 Treatment & Disposal	122,719	6,818	5.56%
6	381.4 Plant Sewers	20,732	592	2.88%
7	382.4 Outfall Sewer Lines	0	0	N.A.
8	389.4 Other Plant & Misc. Equipment	29,269	1,626	5.56%
9	COMPOSITE RATE	230,500	11,506	4.99%
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	280,152	6,226	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	0	0	N.A.
18	371.3 Pumping Equipment	63,756	3,542	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	N.A.
20	COMPOSITE RATE	343,908	9,768	2.84%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	53,006	1,395	2.63%
23	COMPOSITE RATE	53,006	1,395	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	230,500	11,506	4.99%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	343,908	9,768	2.84%
27	Service Installation Fees (Line 23)	53,006	1,395	2.63%
28	COMPOSITE RATE	627,414	22,668	3.61%

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 / Washington / Sunny Hills 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	97	0	97	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	6,226	0	6,226	63.00%	3,922	
10	362.2 Special Collecting	0	0	0	0.00%	0	
11	363.2 Services to Customers	1,395	0	1,395	0.00%	0	
12	364.2 Flow Measuring Devices	787	0	787	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	0	0	0	0.00%	0	
19	371.3 Pumping Equipment	3,542	0	3,542	63.00%	2,231	
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	1,683	0	1,683	49.00%	825	
24	380.4 Treatment & Disposal	6,818	0	6,818	49.00%	3,341	
25	381.4 Plant Sewers	592	0	592	49.00%	290	
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0	
27	389.4 Other Plant & Misc. Equipment	1,626	0	1,626	49.00%	797	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0.00%	0	
30	354.5 Structures & Improvements	114	0	114	0.00%	0	
31	390.5 Office Furniture & Equipment	156	0	156	0.00%	0	
32	390.51 Computer Equipment	603	0	603	0.00%	0	
33	391.5 Transportation Equipment	518	0	518	0.00%	0	
34	392.5 Stores Equipment	1	0	1	0.00%	0	
35	393.5 Tools, Shop, & Garage	74	0	74	0.00%	0	
36	394.5 Laboratory Equipment	17	0	17	0.00%	0	
37	395.5 Power Operated Equipment	128	0	128	0.00%	0	
38	396.5 Communication Equipment	48	0	48	0.00%	0	
39	397.5 Miscellaneous Equipment	11	0	11	0.00%	0	
40	398.5 Other Tangible Plant	13	0	13	0.00%	0	
41							
42	INTANGIBLE PLANT	97	0	97		0	
43	COLLECTION PLANT	8,407	0	8,407		3,922	
44	SYSTEM PUMPING PLANT	3,542	0	3,542		2,231	
45	TREATMENT AND DISPOSAL	10,719	0	10,719		5,252	
46	GENERAL PLANT	1,684	0	1,684		0	
47							
48	TOTAL	24,449	0	24,449		11,406	
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =				46.65%		

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

Present Income - Interim / Final

Company: SSU / Washington / Sunny Hills Utilities
 Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☒ 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:	2,100	1,184	3,284	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	2,100	1,184	3,284		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	2,558	2,558		
6		0	0	0		
7	TOTAL	0	2,558	2,558		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		2,969	0	2,969		
11		0	0	0		
12	TOTAL	2,969	0	2,969		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	5,069	3,722	8,791		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	5,069	3,722	8,791		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 / Washington / Sunny Hills Utilities
Docket No.: 820199-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	(6) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	46,672	25,857	72,529	46,672	25,857	72,529	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	54,807	(2,008)	52,801	54,807	2,974	57,781	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	13,021	0	13,021	13,021	0	13,021	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	5,069	3,722	8,791	5,069	3,722	8,791	B-15 (S)	-
8	Pre Tax Operating Expenses	72,896	1,716	74,613	72,896	6,696	79,593	-	-
9	TOTAL PRE-TAX INCOME	(26,225)	24,141	(2,084)	(26,225)	19,161	(7,064)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(26,225)	24,141	(2,084)	(26,225)	19,161	(7,064)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	207,494	(10,243)	197,251	207,494	(9,620)	197,873	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	12,035	(594)	11,441	12,035	(558)	11,477	-	-
17	Total Taxable Income	(38,260)	24,735	(13,525)	(38,260)	19,719	(18,541)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(14,397)	9,308	(5,089)	(14,397)	7,420	(6,977)	-	-
20	Less:								
21	Parent Debt Adjustment	1,544	0	1,544	1,544	0	1,544	C-9 (S)	-
22	Investment Tax Credit	307	0	307	307	0	307	C-8 (S)	-
23	TOTAL INCOME TAXES	(16,248)	9,308	(6,940)	(16,248)	7,420	(8,828)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Washington / Sunny Hills 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			<u>0</u>	<u>0</u>	<u>0</u>		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. (%)	46.65%	0.00%	46.65%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	<u>0</u>	<u>0</u>	<u>0</u>		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Sunshine Parkway - 560

Lake County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Sunshine Parkway
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	238,205	(8,548)	229,657	A-6 (S)
2	Utility Land & Land Rights	73,996	0	73,996	A-6 (S)
3	Non-Used & Useful	(46,923)	0	(46,923)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(101,690)	1,679	(100,211)	A-10 (S)
6	CIAC	(47,235)	0	(47,235)	A-12 (S)
7	Accumulated Amortization of CIAC	18,702	0	18,702	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	16,996	0	16,996	C-7 (S)
12	Working Capital Allowance	1,899	34	1,934	A-17 (S)
13	TOTAL SEWER RATE BASE	153,749	(6,834)	146,915	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Sunshine Parkway
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	238,205	(8,548)	229,657	A-6 (S)	
2	Utility Land & Land Rights	73,996	0	73,996	A-6 (S)	
3	Non-Used & Useful	(46,923)	0	(46,923)	A-7 (S)	
4	Construction Work in Progress	0	0	0	.	
5	Accumulated Depreciation	(101,890)	1,679	(100,211)	A-10 (S)	
6	CIAC	(47,235)	0	(47,235)	A-12 (S)	
7	Accumulated Amortization of CIAC	18,702	0	18,702	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	16,996	0	16,996	C-7 (S)	
12	Working Capital Allowance	1,899	(38)	1,862	A-17 (S)	
13	TOTAL SEWER RATE BASE	153,749	(6,906)	146,843		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Lake / Sunshine Parkway

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.	(17,095)	0	(8,548)	A-6 (S)	
3						
4	2.					
5						
6						
7		(17,095)	0	(8,548)		
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.	1,687	1,687	1,687	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	(15)	(8)		
33						
34						
35						
36						
37		1,687	1,672	1,679		
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 / Sunshine Parkway

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).	(38)	(38)	(38)	A-17 (S)	
38						
39	2.					
40						
41						
42		(38)	(38)	(38)		
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	34	34	34	A-17 (S)	
45						
46	2.					
47						
48		34	34	34		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(15,446)	1,634	(6,906)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(15,374)	1,706	(6,834)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Sunshine Parkway

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 17100 ENDED 04/30/86	272,266
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 / Sunshine Parkway

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	4/30/86 BALANCE	272,266
2	1986 Additions	19,435
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	19,435
6	12/31/86 BALANCE	291,701
7	1987 Additions	5,579
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	5,579
11	12/31/87 BALANCE	297,280
12	1988 Additions	16,094
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	16,094
16	12/31/88 BALANCE	313,374
17	1989 Additions	953
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	953
21	12/31/89 BALANCE	314,327
22	1990 Additions (A/C 101)	1,791
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	1,791
27	12/31/90 BALANCE	316,118
28	1990 General Plant Reallocation Adjustments *	(111)
29	12/31/90 ADJUSTED BALANCE	316,007
30	1991 Additions (A/C 101)	(7,614)
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	(7,614)
35	12/31/91 BALANCE	308,393

* 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 / Sunshine Parkway

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* A/C 101 A/C 106		Per Books 12/31/91 (2+3+4)	1991 Utility Adjustments Beginning Ending		Adjusted Balance 12/31/91 (5+7)	Balance Per Books (2+5)/2	Utility Adjustments (6+7)/2	Adj. Util. Balance (9+10)
1	INTANGIBLE PLANT										
2	351.1 Organization	17,095	(17,095)	0	0	(17,095)	0	0	8,548	(8,548)	0
3	352.1 Franchises	1,049	4	0	1,053	0	0	1,053	1,051	0	1,051
4	389.1 Other Plant & Misc.	2	0	0	2	0	0	2	2	0	2
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	73,943	0	0	73,943	0	0	73,943	73,943	0	73,943
7	354.2 Structures & Improvements	(4)	0	0	(4)	0	0	(4)	(4)	0	(4)
8	360.2 Collection Sewers - F	178	0	0	178	0	0	178	178	0	178
9	361.2 Collection Sewers - G	48,337	9,358	0	55,695	0	0	55,695	51,016	0	51,016
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	18	0	0	18	0	0	18	18	0	18
12	364.2 Flow Measuring Devices	1,210	0	0	1,210	0	0	1,210	1,210	0	1,210
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipm	1	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	0
17	354.3 Structures & Improvements	1,124	0	0	1,124	0	0	1,124	1,124	0	1,124
18	370.3 Receiving Wells	11	0	0	11	0	0	11	11	0	11
19	371.3 Pumping Equipment	1,743	0	0	1,743	0	0	1,743	1,743	0	1,743
20	389.3 Other Plant & Misc. Equipm	3	0	0	3	0	0	3	3	0	3
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	21	0	0	21	0	0	21	21	0	21
23	354.4 Structures & Improvements	29,693	0	0	29,693	0	0	29,693	29,693	0	29,693
24	380.4 Treatment & Disposal	19,966	70	0	20,036	0	0	20,036	20,001	0	20,001
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	56,435	0	0	56,435	0	0	56,435	56,435	0	56,435
27	389.4 Other Plant & Misc. Equipm	66,578	0	0	66,578	0	0	66,578	66,578	0	66,578
28	GENERAL PLANT										
29	353.5 Land & Land Rights	32	(1)	0	31	0	0	31	32	0	32
30	354.5 Structures & Improvements	155	4	0	159	0	0	159	156	0	156
31	390.5 Office Furniture & Equipme	80	1	0	81	0	0	81	80	0	80
32	390.51 Computer Equipment	105	38	0	143	0	0	143	124	0	124
33	391.5 Transportation Equipment	103	8	0	111	0	0	111	107	0	107
34	392.5 Stores Equipment	1	0	0	1	0	0	1	1	0	1
35	393.5 Tools, Shop, & Garage	41	(1)	0	40	0	0	40	40	0	40
36	394.5 Laboratory Equipment	9	1	0	9	0	0	9	9	0	9
37	395.5 Power Operated Equipment	55	(5)	0	50	0	0	50	53	0	53
38	396.5 Communication Equipment	16	1	0	17	0	0	17	17	0	17
39	397.5 Miscellaneous Equipment	5	1	0	6	0	0	6	6	0	6
40	398.5 Other Tangible Plant	4	0	0	5	0	0	5	4	0	4
41											
42	INTANGIBLE PLANT	18,146	(17,091)	0	1,055	(17,095)	0	1,055	9,600	(8,548)	1,053
43	COLLECTION PLANT	121,683	9,358	0	131,041	0	0	131,041	126,362	0	126,362
44	SYSTEM PUMPING PLANT	2,881	0	0	2,881	0	0	2,881	2,881	0	2,881
45	TREATMENT AND DISPOSAL	172,693	70	0	172,763	0	0	172,763	172,728	0	172,728
46	GENERAL PLANT	604	48	0	653	0	0	653	629	0	629
47											
48	TOTAL PLANT IN SERVICE	316,007	(7,614)	0	308,393	(17,095)	0	308,393	312,200	(8,548)	303,653
49	LAND & LAND RIGHTS	73,996	(1)	0	73,995	0	0	73,995	73,996	0	73,996
50	TOTAL PIS LESS LAND	242,011	(7,613)	0	234,398	(17,095)	0	234,398	238,205	(8,548)	229,657

*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 / Lake / Sunshine Parkway

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	(2)	(3)	(4)	(5)	(6)	(7)
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
		Adjusted Utility Balance	Remove Cont'l. 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	1,051	0	0	1,051	0%	0
4	389.1 Other Plant & Misc.	2	0	0	2	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	73,943	0	0	73,943	0%	0
7	354.2 Structures & Improvements	(4)	(0)	0	(4)	0%	0
8	380.2 Collection Sewers - F	178	11	0	167	0%	0
9	361.2 Collection Sewers - G	51,016	3,217	0	47,799	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	18	0	0	18	0%	0
12	364.2 Flow Measuring Devices	1,210	0	0	1,210	0%	0
13	365.2 Flow Measuring Installation	0	0	0	0	0%	0
14	389.2 Other Plant & Misc. Equipmen	1	0	0	1	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	1,124	71	0	1,053	0%	0
18	370.3 Receiving Wells	11	1	0	10	0%	0
19	371.3 Pumping Equipment	1,743	110	0	1,633	0%	0
20	389.3 Other Plant & Misc. Equipmen	3	0	0	3	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	21	0	0	21	0%	0
23	354.4 Structures & Improvements	29,693	0	0	29,693	49%	14,550
24	380.4 Treatment & Disposal	20,001	0	0	20,001	49%	9,800
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	56,435	0	0	56,435	49%	27,553
27	389.4 Other Plant & Misc. Equipmen	66,578	0	0	66,578	49%	32,623
28	GENERAL PLANT						
29	353.5 Land & Land Rights	32	0	0	32	0%	0
30	354.5 Structures & Improvements	156	0	0	156	0%	0
31	390.5 Office Furniture & Equipment	80	0	0	80	0%	0
32	390.51 Computer Equipment	124	0	0	124	0%	0
33	391.5 Transportation Equipment	107	0	0	107	0%	0
34	392.5 Stores Equipment	1	0	0	1	0%	0
35	393.5 Tools, Shop, & Garage	40	0	0	40	0%	0
36	394.5 Laboratory Equipment	9	0	0	9	0%	0
37	395.5 Power Operated Equipment	53	0	0	53	0%	0
38	396.5 Communication Equipment	17	0	0	17	0%	0
39	397.5 Miscellaneous Equipment	6	0	0	6	0%	0
40	398.5 Other Tangible Plant	4	0	0	4	0%	0
41							
42	INTANGIBLE PLANT	1,053	0	0	1,053		0
43	COLLECTION PLANT	126,362	3,228	0	123,134		0
44	SYSTEM PUMPING PLANT	2,881	182	0	2,699		0
45	TREATMENT AND DISPOSAL	172,728	0	0	172,728		84,626
46	GENERAL PLANT	629	0	0	629		0
47							
48	TOTAL PLANT IN SERVICE	303,653	3,410	0	300,243		84,626
49	LAND & LAND RIGHTS	73,996	0	0	73,996		0
50	TOTAL PIS LESS LAND	229,657	3,410	0	226,247		84,626
Composites Non-Used & Useful PIS % (L48,C7 / L48,C5) =						28.19%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Sunshine Parkway
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	84,626	0	84,626	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(37,703)	0	(37,703)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	46,923	0	46,923	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Sunshine Parkway

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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-6 (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 17190 ENDED 04/30/86	70,350
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 / Sunshine Parkway

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	4/30/86 BALANCE	70,350
2	1986 Additions	3,467
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,467
6	12/31/86 BALANCE	73,817
7	1987 Additions	5,509
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	5,509
11	12/31/87 BALANCE	79,326
12	1988 Additions	5,781
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	5,781
16	12/31/88 BALANCE	85,107
17	1989 Additions	5,993
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	5,993
21	12/31/89 BALANCE	91,100
22	1990 Additions	6,028
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	6,028
26	12/31/90 BALANCE	97,128
27	1990 General Plant Reallocation Adjustments *	153
28	12/31/90 ADJUSTED BALANCE	97,281
29	1991 Additions	9,218
30	1991 Retirements	0
31	1991 Adjustments	(1,672)
32	1991 Net Additions	7,546
33	12/31/91 BALANCE	104,827

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Sunshine Parkway

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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. Bal. Balance
1	INTANGIBLE PLANT									
2	351.1 Organization	1,687	0	1,687	(1,687)	(1,687)	0	1,687	(1,687)	0
3	352.1 Franchises	94	26	120	0	0	120	107	0	107
4	369.1 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	8	6	14	0	0	14	11	0	11
9	361.2 Collection Sewers - G	21,726	1,134	22,860	0	0	22,860	22,293	0	22,293
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	1	0	0	1	1	0	1
12	364.2 Flow Measuring Devices	130	242	372	0	0	372	251	0	251
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	369.2 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	80	35	115	0	0	115	98	0	98
18	370.3 Receiving Wells	0	0	1	0	0	1	0	0	0
19	371.3 Pumping Equipment	220	97	316	0	0	316	268	0	268
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	13,725	928	14,653	0	0	14,653	14,189	0	14,189
24	380.4 Treatment & Disposal	1,437	1,111	2,548	0	0	2,548	1,992	0	1,992
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	26,583	1,881	28,464	0	0	28,464	27,533	0	27,533
27	389.4 Other Plant & Misc. Equipme	31,381	3,699	35,080	0	0	35,080	33,231	0	33,231
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	20	4	24	0	0	24	22	0	22
31	390.5 Office Furniture & Equipment	26	5	31	0	0	31	28	0	28
32	390.51 Computer Equipment	13	21	34	0	15	49	24	8	31
33	391.5 Transportation Equipment	65	18	83	0	0	83	74	0	74
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop, & Garage	18	3	21	0	0	21	20	0	20
36	394.5 Laboratory Equipment	4	1	4	0	0	4	4	0	4
37	395.5 Power Operated Equipment	42	4	46	0	0	46	44	0	44
38	396.5 Communication Equipment	6	2	8	0	0	8	7	0	7
39	397.5 Miscellaneous Equipment	1	0	1	0	0	1	1	0	1
40	398.5 Other Tangible Plant	2	0	2	0	0	2	2	0	2
41		0								
42	INTANGIBLE PLANT	1,782	26	1,808	(1,687)	(1,687)	121	1,795	(1,687)	108
43	COLLECTION PLANT	21,866	1,382	23,248	0	0	23,248	22,557	0	22,557
44	SYSTEM PUMPING PLANT	300	132	432	0	0	432	366	0	366
45	TREATMENT AND DISPOSAL	73,136	7,619	80,755	0	0	80,755	76,946	0	76,946
46	GENERAL PLANT	198	58	255	0	15	271	227	8	234
47										
48	TOTAL SEWER ACCUM. DEP.	97,281	9,218	106,499	(1,687)	(1,672)	104,827	101,890	(1,678)	100,211

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Lake / Sunshine Parkway

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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) Adjusted Utility Balance	(3) Remove CIAC Accum. Amort. Conf. Prop.	(4) Adjusted Accum. Depr.	(5) 1991 NON-USED & USEFUL Percentage	(6) Average Amount
		AVERAGE 1991 INVESTED ACCUM. DEP.			1991 NON-USED & USEFUL	
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	0%	0
3	352.1 Franchises	107	0	107	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	380.2 Collection Sewers - F	11	0	11	0%	0
9	381.2 Collection Sewers - G	22,293	38	22,255	0%	0
10	382.2 Special Collecting	0	0	0	0%	0
11	363.2 Services to Customers	1	0	1	0%	0
12	364.2 Flow Measuring Devices	251	0	251	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	98	1	97	0%	0
18	370.3 Receiving Wells	0	0	0	0%	0
19	371.3 Pumping Equipment	268	1	267	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	14,189	0	14,189	49%	6,953
24	380.4 Treatment & Disposal	1,992	0	1,992	49%	976
25	381.4 Plant Sewers	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	27,533	0	27,533	49%	13,491
27	389.4 Other Plant & Misc. Equipment	33,231	0	33,231	49%	16,263
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0%	0
30	354.5 Structures & Improvements	22	0	22	0%	0
31	390.5 Office Furniture & Equipment	28	0	28	0%	0
32	390.51 Computer Equipment	31	0	31	0%	0
33	391.5 Transportation Equipment	74	0	74	0%	0
34	392.5 Stores Equipment	0	0	0	0%	0
35	393.5 Tools, Shop, & Garage	20	0	20	0%	0
36	394.5 Laboratory Equipment	4	0	4	0%	0
37	395.5 Power Operated Equipment	44	0	44	0%	0
38	396.5 Communication Equipment	7	0	7	0%	0
39	397.5 Miscellaneous Equipment	1	0	1	0%	0
40	398.5 Other Tangible Plant	2	0	2	0%	0
41						
42	INTANGIBLE PLANT	108	0	108		0
43	COLLECTION PLANT	22,557	38	22,519		0
44	SYSTEM PUMPING PLANT	365	2	364		0
45	TREATMENT AND DISPOSAL	76,946	0	76,946		37,703
46	GENERAL PLANT	234	0	234		0
47						
48	TOTAL SEWER ACCUM. DEP.	100,211	40	100,171		37,703
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				37.64%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Sunshine Parkway

FPSC

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

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 17180 ENDED 04/30/86	42,574
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 Balance Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Sunshine Parkway

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 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	4/30/86 BALANCE	42,574
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	42,574
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	42,574
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	42,574
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	42,574
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	42,574
27	1991 Additions	9,322
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	9,322
31	12/31/91 BALANCE	51,896

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

Company: SSU / Lake / Sunshine Parkway
 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	42,574	2,502	45,076	0	0	45,076	43,825	0	43,825
3	Contributed Lines	0	6,820	6,820	0	0	6,820	3,410	0	3,410
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	42,574	9,322	51,896	0	0	51,896	47,235	0	47,235

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Sunshine Parkway

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 17190 ENDED 04/30/86	12,926
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 / Sunshine Parkway

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	4/30/86 BALANCE	12,826
2	1986 Additions	1,064
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,064
6	12/31/86 BALANCE	13,890
7	1987 Additions	1,064
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	1,064
11	12/31/87 BALANCE	14,954
12	1988 Additions	1,064
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	1,064
16	12/31/88 BALANCE	16,018
17	1989 Additions	1,064
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	1,064
21	12/31/89 BALANCE	17,082
22	1990 Additions	1,064
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,064
26	12/31/90 BALANCE	18,146
27	1991 Additions	1,111
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	1,111
31	12/31/91 BALANCE	19,258

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Sunshine Parkway

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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
Prepared: 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	18,146	1,031	19,177	0	0	19,177	18,662	0	18,662	
3	Contributed Lines	0	80	80	0	0	80	40	0	40	
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	18,146	1,111	19,258	0	0	19,258	18,702	0	18,702	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Sunshine Parkway

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 / Sunshine Parkway

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)
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 / Sunshine Parkway

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 / Lake / Sunshine Parkway
 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
 Prepared: 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	15,194	(302)	14,892	15,194	276	15,470	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	1,899	(38)	1,862	1,899	34	1,934	

COMPARATIVE BALANCE SHEET ON THE REGULATORY BASIS - ASSETS - 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-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	206,696,463	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	265,326,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,463)
8	Net Acquisition Adjustment	(10,550)	36,866
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,682,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,835
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: 820199-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	4,613,067	5,556,788
13	Accounts Payable	7,073,103	5,721,701
14	Accounts Payable - Related Party	755,118	184,187
15	Notes Payable	3,821	22,316
16	Customer Deposits	1,646,825	1,968,579
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	1,784,307
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	813,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,601
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	99,208,903
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 / Sunshine Parkway

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 - %	28.19%	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 - %	37.64%	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

Sunshine Parkway - 560

Lake County (SSU)

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	26,491	653	27,144	17,672	44,816	65.11%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	26,491	653	27,144	17,672	44,816		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	15,194	276	15,470	0	15,470		B-6 (S)
6	Depreciation, net of CIAC Amort.	4,373	0	4,373	0	4,373		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	3,028	511	3,539	795	4,334		B-15, B-3 (S)
9	Provision For Income Taxes	(2,809)	99	(2,710)	6,351	3,641		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	19,787	885	20,672	7,146	27,818		
11	NET OPERATING INCOME:	6,705	(233)	6,472	10,526	16,998		
12	RATE BASE	153,749		146,915		146,915		A-2 (S)
13	RATE OF RETURN	4.36%		4.41%		11.57%		D-1 (S)

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

Company: SSU / Lake / Sunshine Parkway
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	26,491	653	27,144	16,292	43,436	60.02%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	26,491	653	27,144	16,292	43,436		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	15,194	(302)	14,892	0	14,892		B-6 (S)
6	Depreciation, net of CIAC Amort.	4,373	0	4,373	0	4,373		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	3,028	511	3,539	733	4,272		B-15, B-3 (S)
9	Provision For Income Taxes	(2,809)	316	(2,491)	5,855	3,364		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	19,787	527	20,314	6,588	26,902		
11	NET OPERATING INCOME:	6,705	126	6,830	9,704	16,535		
12	RATE BASE	153,749		146,843		146,843		A-2 (S)
13	RATE OF RETURN	4.36%		4.65%		11.26%		D-1 (S)

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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	146,843	146,915	A-2 (S)	-
5	Required Income (L3 x L4)	16,535	16,998	-	-
6	Adjusted Income under Present Rates	6,830	6,472	B-2 (S)	-
7	Income Deficiency (L5 - L6)	9,704	10,526	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	15,559	16,877	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	16,292	17,672	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue increase before RAF (L9)	15,559	16,877	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	5,855	6,351	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	733	795	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	9,704	10,526		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 / Lake / Sunshine Parkway

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.	653	653	B-4 (S)	
3					
4	2.				
5					
6					
7		653	653		
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.	(302)	(302)	B-6 (S)	
10					
11	2. Add allocation of current rate case expense amortization.		26	B-6 (S)	
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		6	B-6 (S)	
14					
15	4. Add allocation of estimated annual Lehigh expenses.		10	B-6 (S)	
16					
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(1)	B-6 (S)	
18					
19	6. Calculate proforma attrition adjustments.		482	B-6 (S)	
20					
21	7. Add allocation of post retirement benefits.		54	B-6 (S)	
22					
23		(302)	276		
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.	29	29	B-15 (S)	
41					
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC.	482	482	B-15 (S)	
43					
44		511	511		
45					
46	F. INCOME TAXES:				
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	318	99	B-17 (S)	
48					
49	2.				
50					
51		318	99		
52					
53					
54					
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	126	(233)		

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Lake / Sunshine Parkway
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	0	0	
9	522.2 Measured - Commercial	26,533	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	26,533	611	27,144
	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	(41)	0	
17	SUBTOTAL OTHER SEWER SALES	(41)	41	0
18	TOTAL SEWER SALES	26,491	653	27,144
	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)	26,491	653	27,144
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	26,491	653	27,144

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 / Sunshine Parkway

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 - .5)			(7) 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	5,580	287	5,866	5,412	271	5,682	42	7	49	126	9	136
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,551	(394)	1,157	1,493	(426)	1,066	12	(3)	9	46	35	80
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	32	1	33	32	1	33	0	0	0	0	0	0
6	715 Purchased Power	3,731	0	3,731	3,729	0	3,729	0	0	0	2	0	2
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	557	20	577	557	20	577	0	0	0	0	0	0
9	720 Materials and Supplies	1,987	73	2,060	1,976	72	2,048	0	1	1	10	1	11
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	10	0	11	0	0	0	0	0	0	10	0	11
12	733 Contractual Services - Legal	4	0	4	0	0	0	0	0	0	4	0	4
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,166	42	1,208	1,161	42	1,203	0	0	0	5	0	5
15	741 Rental of Building/Real Prop.	2	1	3	0	0	0	0	0	0	2	1	3
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expense	492	18	510	491	18	509	0	0	0	0	0	0
18	756 Insurance - Vehicle	6	1	7	0	0	0	0	0	0	6	1	7
19	757 Insurance - General Liability	7	1	8	0	0	0	0	0	0	7	1	8
20	758 Insurance - Workman's Comp.	0	194	194	0	188	188	0	2	2	0	4	4
21	759 Insurance - Other	4	0	4	0	0	0	0	0	0	4	0	4
22	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	26	26	0	0	0	0	0	0	0	26	26
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	11	1	12	0	0	0	11	1	12	0	0	0
26	775 Miscellaneous Expenses	54	4	57	0	0	0	0	0	0	54	3	57
27	TOTAL SEWER O&M EXPENSES	15,194	276	15,470	14,851	186	15,037	66	7	73	277	83	360
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	5,580	287	5,866	5,412	271	5,682	42	7	49	126	9	136
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	1,551	(394)	1,157	1,493	(426)	1,066	12	(3)	9	46	35	80
32	TOTAL SEWER LABOR COSTS	7,131	(108)	7,023	6,905	(155)	6,750	54	3	57	172	44	216

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

Company: SSU / Lake / Sunshine Parkway

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

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

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

	(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&Q (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701 Salaries & Wages - Employees	5,580	0	5,580	5,412	0	5,412	42	0	42	126	0	126
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,551	(489)	1,062	1,493	(463)	1,030	12	(4)	8	46	(22)	24
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	32	0	32	32	0	32	0	0	0	0	0	0
6	715 Purchased Power	3,731	0	3,731	3,729	0	3,729	0	0	0	2	0	2
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	557	0	557	557	0	557	0	0	0	0	0	0
9	720 Materials and Supplies	1,987	0	1,987	1,976	0	1,976	0	0	0	10	0	10
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Acct.	10	0	10	0	0	0	0	0	0	10	0	10
12	733 Contractual Services - Legal	4	0	4	0	0	0	0	0	0	4	0	4
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,166	0	1,166	1,161	0	1,161	0	0	0	5	0	5
15	741 Rental of Building/Real Prop.	2	0	2	0	0	0	0	0	0	2	0	2
16	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750 Transportation Expense	492	0	492	491	0	491	0	0	0	0	0	0
18	756 Insurance - Vehicle	6	0	6	0	0	0	0	0	0	6	0	6
19	757 Insurance - General Liability	7	0	7	0	0	0	0	0	0	7	0	7
20	758 Insurance - Workman's Comp.	0	187	187	0	182	182	0	1	1	0	4	4
21	759 Insurance - Other	4	0	4	0	0	0	0	0	0	4	0	4
22	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
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	11	0	11	0	0	0	11	0	11	0	0	0
26	775 Miscellaneous Expenses	54	0	54	0	0	0	0	0	0	54	0	54
27	TOTAL SEWER O&M EXPENSES	15,194	(302)	14,892	14,851	(281)	14,570	66	(3)	63	277	(18)	259
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	5,580	0	5,580	5,412	0	5,412	42	0	42	126	0	126
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	1,551	(489)	1,062	1,493	(463)	1,030	12	(4)	8	46	(22)	24
32	TOTAL SEWER LABOR COSTS	7,131	(489)	6,642	6,905	(463)	6,442	54	(4)	50	172	(22)	150

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Sunshine Parkway
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	415	462	678	547	653	716	678	232	233	237	258	471	5,580	0	5,580	287	5,866
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	133	133	213	142	170	193	180	68	63	63	71	121	1,551	(489)	1,062	(394)	1,157
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	32	0	0	0	0	0	0	0	32	0	32	1	33
6	715.1-8 Purchased Power	302	285	308	310	273	345	343	317	300	290	301	358	3,731	0	3,731	0	3,731
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	120	0	0	331	0	0	42	0	64	0	557	0	557	20	577
9	720.1-8 Materials and Supplies	278	157	594	4	160	354	71	22	14	14	45	275	1,987	0	1,987	73	2,060
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.	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10	0	11
12	733.1-8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
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	0	158	400	16	0	16	0	158	0	16	0	400	1,166	0	1,166	42	1,208
15	741.1-8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	1	3
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	36	69	106	46	44	33	43	22	25	27	30	11	492	0	492	16	510
18	756.1-8 Insurance - Vehicle	0	1	0	0	1	0	1	0	1	1	0	1	6	0	6	1	7
19	757.1-8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7	1	8
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	187	187	194	194
21	759.1-8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4
22	760.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	26	26
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	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	1	12
26	775.1-8 Miscellaneous Expenses	4	5	4	4	5	4	5	4	5	5	4	5	54	0	54	4	57
27	TOTAL SEWER O&M EXPENSES	1,171	1,271	2,427	1,073	1,342	1,995	1,324	827	686	855	777	1,646	15,194	(302)	14,892	276	15,470
28																		
29																		
														Total Labor		Total Labor	Adjustments	Total Adj. Labor
30														701.1-8 Salaries & Wages - Employees		5,580	267	5,866
31														703.1-8 Salaries & Wages - Officers, Etc.		0	0	0
32														704.1-8 Employee Pensions & Benefits		1,551	(394)	1,157
33														TOTAL SEWER LABOR COSTS		7,131	(108)	7,023

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

0513

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

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

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

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

0514

	(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	2	3	4	3	4	3	3	4	3	4	4	5	42	0	42	7	49
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	1	1	1	1	1	1	1	1	1	1	1	1	12	(4)	8	(3)	9
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	0	0
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	0	0	0	1	1
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	0	0
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	1	1	2	2
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	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11	1	12
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	SEWER CUST ACCTS EXPENSES	4	5	7	5	6	5	5	6	5	5	6	8	66	(3)	63	7	73
28																		
29																		
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.

FP9C
Schedule: B-6 (S)
Page 6 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 1 of 5

0515

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Sunshine Parkway

Docket No : 920189-WS
Test Year Ended: 12/31/91
Interim [X] Final [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 Allocation 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	5,580	0	5,580	5,580	0	0	3	5	(1)	5,587	278	0	287	5,866
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	1,551	(488)	1,062	1,551	(488)	0	1	1	0	1,064	38	54	(384)	1,157
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	32	0	32	32	0	0	0	0	0	32	1	0	1	33
6	715 1-8 Purchased Power	3,731	0	3,731	3,731	0	0	0	0	0	3,731	0	0	0	3,731
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	557	0	557	557	0	0	0	0	0	557	20	0	20	577
9	720 1-8 Materials and Supplies	1,987	0	1,987	1,987	0	0	0	1	0	1,988	72	0	73	2,060
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.	10	0	10	10	0	0	0	0	0	10	0	0	0	11
12	733 1-8 Contractual Services - Legal	4	0	4	4	0	0	0	0	0	4	0	0	0	4
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	1,166	0	1,166	1,166	0	0	0	0	0	1,168	42	0	42	1,208
15	741 1-8 Rental of Building/Real Prop.	2	0	2	2	0	0	0	1	0	3	0	0	0	3
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	492	0	492	492	0	0	0	0	0	492	18	0	18	510
18	756 1-8 Insurance - Vehicle	6	0	6	6	0	0	0	1	0	7	0	0	1	7
19	757 1-8 Insurance - General Liability	7	0	7	7	0	0	0	0	0	7	0	0	0	7
20	758 1-8 Insurance - Workman's Comp.	0	187	187	0	187	0	0	0	0	188	7	0	194	194
21	759 1-8 Insurance - Other	4	0	4	4	0	0	0	0	0	4	0	0	0	4
22	760 1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766 1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	26	0	0	0	26	0	0	26	26
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	11	0	11	11	0	0	0	1	0	12	0	0	1	12
26	775 1-8 Miscellaneous Expenses	54	0	54	54	0	0	1	1	0	55	2	0	4	57
27	TOTAL SEWER O&M EXPENSES	15,194	(302)	14,892	15,194	(302)	26	8	10	(1)	14,933	482	54	278	15,470

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$980,558 / \$10,200,389 = 9.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

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

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

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

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

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

Company: SSU / Lake / Sunshine Parkway

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.

FP&C
 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	5,412		5,412	5,412						5,412	271		271	5,683
2	703 1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704 1-6 Employee Pensions & Benefits	1,493	(463)	1,030	1,493	(463)					1,030	37		(426)	1,068
4	710 1-6 Purchased Sewer	0		0	0						0			0	0
5	711 1-6 Sludge Removal	32		32	32						32	1		1	33
6	715 1-6 Purchased Power	3,729		3,729	3,729						3,729			0	3,729
7	716 1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718 1-6 Chemicals	557		557	557						557	20		20	577
9	720 1-6 Materials and Supplies	1,976		1,976	1,976						1,976	72		72	2,048
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	1,161		1,161	1,161						1,161	42		42	1,203
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	491		491	491						491	18		18	509
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	182	182	0	182					182	7		189	189
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	14,051	(281)	14,570	14,051	(281)	0	0	0	0	14,570	486	0	186	15,037

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,841,777 / \$10,200,389 = 18.04%.

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

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

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

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

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

Col (11): Subtotal of "Adjusted O&M" for rate 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.

0517

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Lake / Sunshine Parkway

Docket No.: 920198-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. 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	42		42	42				5	(5)	46	2		7	46
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	12	(4)	8	12	(4)			0		8	0		(3)	9
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				0		0			0	0
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	0		0	0				1		1	0		1	1
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				0		0	0		0	0
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	1	1	0	1			0		1	0		2	2
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	11		11	11				1		12			1	12
26	775.7 Miscellaneous Expenses	0		0	0				0		0	0		0	0
27	TOTAL SEWER CUST ACCT EXPENSES	66	(3)	63	66	(3)	0	0	7	(5)	70	3	0	7	73

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (#80.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,389 = 3.35%, Payroll Taxes - \$880,558 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

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

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

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.

FP&C
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	126		126	126			3	0	0	(0)	129	8		9	138
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	46	(22)	24	46	(22)		1	0	0		25	1	54	35	80
4	710.8 Purchased Sewer	0		0	0			0	0	0		0	0		0	0
5	711.8 Sludge Removal	0		0	0			0	0	0		0	0		0	0
6	715.8 Purchased Power	2		2	2			0	0	0		2	0		0	2
7	716.8 Fuel for Power Purchased	0		0	0			0	0	0		0	0		0	0
8	718.8 Chemicals	0		0	0			0	0	0		0	0		0	0
9	720.8 Materials and Supplies	10		10	10			0	0	0		11	0		1	11
10	731.8 Contractual Services - Engr.	0		0	0			0	0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	10		10	10			0	0	0		10	0		0	10
12	733.8 Contractual Services - Legal	4		4	4			0	0	0		4	0		0	4
13	734.8 Contractual Services - Mgmt Fees	0		0	0			0	0	0		0	0		0	0
14	735.8 Contractual Services - Other	5		5	5			0	0	0		5	0		0	5
15	741.8 Rental of Building/Real Prop.	2		2	2			0	1	0		3	0		1	3
16	742.8 Rental of Equipment	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
18	756.8 Insurance - Vehicle	6		6	6			0	1	0		7	0		1	7
19	757.8 Insurance - General Liability	7		7	7			0	0	0		7	0		0	7
20	758.8 Insurance - Workman's Comp	0	4	4	0	4		0	0	0		4	0		4	4
21	759.8 Insurance - Other	4		4	4			0	0	0		4	0		0	4
22	760.8 Advertising Expense	0		0	0			0	0	0		0	0		0	0
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		26	0	0	0		26	0		26	26
24	767.8 Reg. Comm. Exp. - Other	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
26	775.8 Miscellaneous Expenses	54		54	54			1	0	0		55	2		3	57
27	TOTAL SEWER A&G EXPENSES	277	(18)	259	277	(18)	26	8	3	(0)	294	11	54	33	308	

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 - \$880,558 / \$10,200,369 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,369 = 19.04%.

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

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

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

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

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

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

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

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

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

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

0519

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

Company: 88U / Lake / Sunshine Parkway

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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.: 920189-WS
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

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 12/31/87	(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	2,479		5,580	3,101	125.09%	1,734	3,846		221.84%
2	703.1-8 Salaries & Wages - Officers, Etc.	2		0	(2)	-100.00%	1	(1)		-100.00%
3	704.1-8 Employee Pensions & Benefits	19		1,082	1,043	5491.67%	13	1,049		7865.14%
4	710.1-8 Purchased Sewage Treatment	0		0	0	N.A.	0	0		N.A.
5	711.1-8 Sludge Removal Expense	0		82	32	N.A.	0	32		N.A.
6	715.1-8 Purchased Power	4,871		3,731	(1,140)	-23.40%	3,407	324		9.52%
7	716.1-8 Fuel for Power Purchased	404		0	(404)	-100.00%	283	(283)		-100.00%
8	718.1-8 Chemicals	307		557	250	81.30%	215	342		158.23%
9	720.1-8 Materials and Supplies	86		1,987	1,918	2779.78%	48	1,939		4017.59%
10	731.1-8 Contractual Services - Engr.	1		0	(1)	-97.94%	1	(1)		-97.05%
11	732.1-8 Contractual Services - Acct.	3		10	7	238.23%	2	8		383.62%
12	733.1-8 Contractual Services - Legal	10		4	(6)	-58.74%	7	(3)		-41.01%
13	734.1-8 Contractual Services - Mgmt. Fees	3		0	(3)	-100.00%	2	(2)		-100.00%
14	735.1-8 Contractual Services - Other	0		1,166	1,166	N.A.	0	1,166		N.A.
15	741.1-8 Rental of Building/Real Prop.	2		2	(0)	-1.65%	1	1		40.62%
16	742.1-8 Rental of Equipment	0		0	0	N.A.	0	0		N.A.
17	750.1-8 Transportation Expense	14		482	478	3410.77%	10	482		4818.81%
18	756.1-8 Insurance - Vehicle	14		6	(8)	-57.28%	10	(4)		-36.89%
19	757.1-8 Insurance - General Liability	19		7	(12)	-63.35%	13	(6)		-47.59%
20	758.1-8 Insurance - Workmen's Comp.	7		187	180	2578.36%	5	183		3728.61%
21	759.1-8 Insurance - Other	3		4	1	35.94%	2	2		94.36%
22	760.1-8 Advertising Expense	0		0	0	N.A.	0	0		N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	7		0	(7)	-100.00%	5	(5)		-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	2		11	9	448.75%	1	10		681.76%
26	775.1-8 Miscellaneous Expenses	50		54	(5)	-9.03%	41	12		30.07%
26	TOTAL SEWER O&M EXPENSES	8,285		14,892	6,587	79.53%	5,801	9,091		156.70%
27	SUBTOTAL (less accts. 766 & 767)	8,288		14,892	6,604	79.69%	5,796	9,098		61.06%
28	Average ERC's	96		56	(40)	-41.67%				
29	Average Consumer Price Index - U	113.6		136.2	23	19.89%				
30				Compounded Multiplier =		-30.06%				

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) = (L30 + 1) x (2)
 Column (7) = (3) - (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 / Sunshine Parkway**

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPIU. If 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 Schedule: **B-8 (S) P. 1 of 5**

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/87	(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	2,361	5,412	3,021	128.33%	1,672	3,739	223.61%
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	1,030	1,030	N.A.	0	1,030	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	32	32	N.A.	0	32	N.A.
6	715.1-6 Purchased Power	4,868	3,729	(1,139)	-23.40%	3,405	324	8.52%
7	716.1-6 Fuel for Power Purchased	404	0	(404)	-100.00%	283	(283)	-100.00%
8	718.1-6 Chemicals	307	557	250	81.30%	215	342	158.23%
9	720.1-6 Materials and Supplies	66	1,876	1,807	274.06%	48	1,828	3805.12%
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	0	1,161	1,161	N.A.	0	1,161	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	14	491	477	3409.33%	10	482	4918.60%
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	182	182	N.A.	0	182	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	8,053	14,570	6,517	80.92%	5,632	8,834	158.99%
27	SUBTOTAL (less accts. 766 & 767)	8,053	14,570	6,517	80.92%	5,632	8,834	61.34%
28	Average ERC's	96	58	(40)	-41.67%			
29	Average Consumer Price Index - U	113.8	136.2	23	19.89%			
30			Compounded Multiplier =		-30.06%			

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. 2010).

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

Company: SSU / Lake / Sunshine Parkway

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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.: 920189-WS
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Test Year Ended 12/31/87	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
Line No.	Account No. and Name	(a)					\$	%
1	701.7 Salaries & Wages - Employees	26	42	16	62.38%	18	24	132.14%
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0	8	8	N.A.	0	8	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	0	0	0	N.A.	0	0	N.A.
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	0	0	N.A.	0	0	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 - Workmen's Comp.	0	1	1	N.A.	0	1	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	2	11	9	446.75%	1	10	881.78%
26	775.7 Miscellaneous Expenses	0	0	0	N.A.	0	0	N.A.
26	TOTAL SEWER O&M EXPENSES	26	63	35	125.55%	20	44	222.50%
27	SUBTOTAL (less accts. 766 & 767)	26	63	35	125.55%	20	44	222.50%
28	Average ERC's	96	56	(40)	-41.67%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		-30.06%			

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) = (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: BSU / Lake / Sunshine Parkway

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.

FP&C

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.8 Salaries & Wages - Employees	62	126	64	103.54%	43	83	191.02%
2	703.8 Salaries & Wages - Officers, Etc.	2	0	(2)	-100.00%	1	(1)	-100.00%
3	704.8 Employee Pensions & Benefits	10	24	5	26.48%	13	11	80.81%
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	3	2	(1)	-27.67%	2	0	3.42%
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	10	10	N.A.	0	10	N.A.
10	731.8 Contractual Services - Engr.	1	0	(1)	-47.94%	1	(1)	-47.95%
11	732.8 Contractual Services - Aool.	3	10	7	236.23%	2	8	369.62%
12	733.8 Contractual Services - Legal	10	4	(6)	-58.74%	7	(3)	-41.01%
13	734.8 Contractual Services - Mgmt. Fees	3	0	(3)	-100.00%	2	(2)	-100.00%
14	735.8 Contractual Services - Other	0	5	5	N.A.	0	5	N.A.
15	741.8 Rental of Building/Real Prop.	2	2	(0)	-1.65%	1	1	40.62%
16	742.8 Rental of Equipment	0	0	0	N.A.	0	0	N.A.
17	750.8 Transportation Expense	0	0	0	N.A.	0	0	N.A.
18	756.8 Insurance - Vehicle	14	6	(8)	-57.26%	10	(4)	-38.89%
19	757.8 Insurance - General Liability	19	7	(12)	-63.35%	13	(6)	-47.59%
20	758.8 Insurance - Workmen's Comp.	7	4	(3)	-39.43%	5	(1)	-13.39%
21	759.8 Insurance - Other	3	4	1	35.84%	2	2	94.38%
22	760.8 Advertising Expense	0	0	0	N.A.	0	0	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	7	0	(7)	-100.00%	5	(5)	-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	50	54	(5)	-9.18%	41	12	29.86%
26	TOTAL SEWER O&M EXPENSES	214	259	45	21.23%	159	110	73.34%
27	SUBTOTAL (less accts. 766 & 767)	207	259	52	25.33%	145	115	44.20%
28	Average ERC's	98	56	(40)	-41.67%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30			Compounded Multiplier =		-30.06%			

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) = (130 + 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 / Lake / Sunshine Parkway
 Docket No.: 920189-WS
 Test Year Ended: 12/31/91
 Interim ☒ Final ☐
 Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FP&C
 Schedule: B-8 (S)
 Page 5 of 5
 Preparer: Chuck Lewis
 Supporting Schedules: B-8 (S) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION		Explanation
		Amount	%	
1	701.1-8 Salaries & Wages - Employees	3,846	221.84%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(1)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	1,049	7895.14%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	32	N.A.	
6	715.1-8 Purchased Power	324	9.52%	
7	716.1-8 Fuel for Power Purchased	(263)	-100.00%	
8	718.1-8 Chemicals	342	158.23%	
9	720.1-8 Materials and Supplies	1,809	4017.58%	
10	731.1-8 Contractual Services - Engr.	(1)	-97.05%	
11	732.1-8 Contractual Services - Acct.	8	383.62%	
12	733.1-8 Contractual Services - Legal	(3)	-41.01%	
13	734.1-8 Contractual Services - Mgmt. Fees	(2)	-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	1,166	N.A.	
15	741.1-8 Rental of Building/Real Prop.	1	40.62%	
16	742.1-8 Rental of Equipment	0	N.A.	
17	750.1-8 Transportation Expense	482	4919.81%	
18	756.1-8 Insurance - Vehicle	(4)	-38.89%	
19	757.1-8 Insurance - General Liability	(6)	-47.59%	
20	758.1-8 Insurance - Workmen's Comp.	183	3729.81%	
21	759.1-8 Insurance - Other	2	94.36%	
22	760.1-8 Advertising Expense	0	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(5)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.	
25	770.1-8 Bad Debt Expense	10	681.76%	
26	775.1-8 Miscellaneous Expenses	12	30.07%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		9,091	158.70%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Sunshine Parkway

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 / Sunshine Parkway

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	20 - 85	82,972
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 Crassee		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				28,459
32				Material & supplies
33	FPSC			3,306
34				Others
35				2,250
36				Filing fees with FPSC
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	\$105
49				
50	Total Projected Rate Case Expense		1,772,200	105
51				
52	Annual Amortization Over 4 Years		\$443,050	\$26
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	6
57	% of Total		100%	0.0059%
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

0527

ALLOCATION OF EXPENSES - 1991

Company: SSU / Lake / Sunshine Parkway

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 1 of the MFR's)											
2												
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 / Lake / Sunshine Parkway

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. FIS	(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	1,051	40	2.50%	26	0	26
4	389.1 Other Plant & Misc.	2	18	5.56%	0	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	73,943	0	N.A.	0	0	0
7	354.2 Structures & Improvements	(4)	32	3.13%	(0)	0	(0)
8	360.2 Collection Sewers - F	178	30	3.33%	6	0	6
9	361.2 Collection Sewers - G	51,016	45	2.22%	1,134	0	1,134
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	18	38	2.63%	0	0	0
12	364.2 Flow Measuring Devices	1,210	5	20.00%	242	0	242
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	1	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	1,124	32	3.13%	35	0	35
18	370.3 Receiving Wells	11	32	3.13%	0	0	0
19	371.3 Pumping Equipment	1,743	18	5.56%	97	0	97
20	389.3 Other Plant & Misc. Equipment	3	18	5.56%	0	0	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	21	0	N.A.	0	0	0
23	354.4 Structures & Improvements	29,693	32	3.13%	928	0	928
24	360.4 Treatment & Disposal	20,001	18	5.56%	1,111	0	1,111
25	361.4 Plant Sewers	0	35	2.86%	0	0	0
26	362.4 Outfall Sewer Lines	56,435	30	3.33%	1,881	0	1,881
27	389.4 Other Plant & Misc. Equipment	66,578	18	5.56%	3,699	0	3,699
28	GENERAL PLANT						
29	353.5 Land & Land Rights	32	0	N.A.	0	0	0
30	354.5 Structures & Improvements	156	40	2.50%	4	0	4
31	390.5 Office Furniture & Equipment	80	15	6.67%	5	0	5
32	390.51 Computer Equipment	124	6	16.67%	21	0	21
33	391.5 Transportation Equipment	107	6	16.67%	18	0	18
34	392.5 Stores Equipment	1	18	5.56%	0	0	0
35	393.5 Tools, Shop, & Garage	40	16	6.25%	3	0	3
36	394.5 Laboratory Equipment	9	15	6.67%	1	0	1
37	395.5 Power Operated Equipment	53	12	8.33%	4	0	4
38	396.5 Communication Equipment	17	10	10.00%	2	0	2
39	397.5 Miscellaneous Equipment	6	15	6.67%	0	0	0
40	398.5 Other Tangible Plant	4	10	10.00%	0	0	0
41							
42	INTANGIBLE PLANT	1,053		2.51%	26	0	26
43	COLLECTION PLANT	126,362		1.09%	1,382	0	1,382
44	SYSTEM PUMPING PLANT	2,881		4.60%	132	0	132
45	TREATMENT AND DISPOSAL	172,728		4.41%	7,619	0	7,619
46	GENERAL PLANT	629		9.19%	58	0	58
47							
48	TOTAL DEPRECIATION EXPENSE	303,653		3.04%	9,218	0	9,218
49	AMORTIZATION OF CIAC				(1,111)	0	(1,111)
50	NON-USED AND USEFUL				(3,733)	0	(3,733)
51	NET DEPRECIATION EXPENSE - SEWER				4,373	0	4,373

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Sunshine Parkway

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	4.52%	0	0	0
2	Line/Main Extension Fees	43,825	2.35%	1,031	0	1,031
3	Contributed Lines	3,410	2.35%	80	0	80
4	Cont. Ppty. 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	47,235		1,111	0	1,111

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 / Lake / Sunshine Parkway

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	1,210	242	20.00%
3	365.2 Flow Measuring Installation	0	0	N.A.
4	354.4 Structures & Improvements	29,693	928	3.13%
5	380.4 Treatment & Disposal	20,001	1,111	5.56%
6	381.4 Plant Sewers	0	0	N.A.
7	382.4 Outfall Sewer Lines	56,435	1,881	3.33%
8	389.4 Other Plant & Misc. Equipment	66,578	3,699	5.56%
9	COMPOSITE RATE	173,917	7,861	4.52%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	(4)	(0)	3.13%
12	360.2 Collection Sewers - F	178	6	3.33%
13	361.2 Collection Sewers - G	51,016	1,134	2.22%
14	362.2 Special Collection	0	0	N.A.
15	389.2 Other Plant & Misc. Equipment	1	0	5.56%
16	354.3 Structures & Improvements	1,124	35	3.13%
17	370.3 Receiving Wells	11	0	3.13%
18	371.3 Pumping Equipment	1,743	97	5.56%
19	389.3 Other Plant & Misc. Equipment	3	0	5.56%
20	COMPOSITE RATE	54,072	1,272	2.35%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	18	0	2.63%
23	COMPOSITE RATE	18	0	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	173,917	7,861	4.52%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	54,072	1,272	2.35%
27	Service Installation Fees (Line 23)	18	0	2.63%
28	COMPOSITE RATE	228,007	9,134	4.01%

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 / Lake / Sunshine Parkway
 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)
		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 Franchisees	26	0	26		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	6	0	6		0.00%	0
9	361.2 Collection Sewers - G	1,134	76	1,058		0.00%	0
10	362.2 Special Collecting	0	0	0		0.00%	0
11	363.2 Services to Customers	0	0	0		0.00%	0
12	364.2 Flow Measuring Devices	242	0	242		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	35	2	33		0.00%	0
18	370.3 Receiving Wells	0	0	0		0.00%	0
19	371.3 Pumping Equipment	97	3	94		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	928	0	928		49.00%	455
24	380.4 Treatment & Disposal	1,111	0	1,111		49.00%	544
25	381.4 Plant Sewers	0	0	0		0.00%	0
26	382.4 Outfall Sewer Lines	1,881	0	1,881		49.00%	922
27	389.4 Other Plant & Misc. Equipment	3,699	0	3,699		49.00%	1,812
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0		0.00%	0
30	354.5 Structures & Improvements	4	0	4		0.00%	0
31	390.5 Office Furniture & Equipment	5	0	5		0.00%	0
32	390.51 Computer Equipment	21	0	21		0.00%	0
33	391.5 Transportation Equipment	18	0	18		0.00%	0
34	392.5 Stores Equipment	0	0	0		0.00%	0
35	393.5 Tools, Shop, & Garage	3	0	3		0.00%	0
36	394.5 Laboratory Equipment	1	0	1		0.00%	0
37	395.5 Power Operated Equipment	4	0	4		0.00%	0
38	396.5 Communication Equipment	2	0	2		0.00%	0
39	397.5 Miscellaneous Equipment	0	0	0		0.00%	0
40	398.5 Other Tangible Plant	0	0	0		0.00%	0
41							
42	INTANGIBLE PLANT	26	0	26			0
43	COLLECTION PLANT	1,382	76	1,306			0
44	SYSTEM PUMPING PLANT	132	4	128			0
45	TREATMENT AND DISPOSAL	7,619	0	7,619			3,733
46	GENERAL PLANT	58	0	58			0
47							
48	TOTAL	9,218	80	9,137			3,733
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					40.86%	

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

Present Income - Interim / Final

Company: SSU / Lake / Sunshine Parkway
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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:	1,192	29	1,221	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,192	29	1,221		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	482	482		
6		0	0	0		
7	TOTAL	0	482	482		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,836	0	1,836		
11		0	0	0		
12	TOTAL	1,836	0	1,836		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	3,028	511	3,539		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	3,028	511	3,539		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 / Sunshine Parkway
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected []

FP&C
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	(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	26,491	653	27,144	26,491	653	27,144	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	15,184	(302)	14,882	15,184	276	15,470	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	4,373	0	4,373	4,373	0	4,373	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	3,028	511	3,539	3,028	511	3,539	B-15 (S)	-
8	Pre Tax Operating Expenses	22,585	209	22,805	22,585	767	23,382	-	-
9	TOTAL PRE-TAX INCOME	3,896	443	4,339	3,896	(134)	3,762	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	3,896	443	4,339	3,896	(134)	3,762	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	153,749	(6,906)	146,843	153,749	(6,834)	146,915	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	8,917	(401)	8,517	8,917	(306)	8,521	-	-
17	Total Taxable Income	(5,021)	844	(4,178)	(5,021)	262	(4,759)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(1,890)	318	(1,572)	(1,890)	99	(1,791)	-	-
20	Less:								
21	Parent Debt Adjustment	767	0	767	767	0	767	C-9 (S)	-
22	Investment Tax Credit	152	0	152	152	0	152	C-8 (S)	-
23	TOTAL INCOME TAXES	(2,809)	318	(2,491)	(2,809)	99	(2,710)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Sunshine Parkway

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.0000X	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. (%)	40.86%	0.00%	40.86%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

University Shores - 106

Orange County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Orange / University Shores
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	6,474,146	(7,878)	6,466,268	A-6 (S)	
2	Utility Land & Land Rights	786,448	0	786,448	A-6 (S)	
3	Non-Used & Useful	(517,386)	0	(517,386)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(976,962)	(2,089)	(981,051)	A-10 (S)	
6	CIAC	(4,024,575)	0	(4,024,575)	A-12 (S)	
7	Accumulated Amortization of CIAC	611,311	0	611,311	A-14 (S)	
8	Acquisition Adjustments	(79,890)	0	(79,890)	A-20 (S)	
9	Accum. Amort. of Acq. Adjust.	20,774	0	20,774	A-20 (S)	
10	Advances for Construction	0	0	0	A-16 (S)	
11	Deferred Tax	798,288	0	798,288	C-7 (S)	
12	Working Capital Allowance	67,762	5,651	73,412	A-17 (S)	
13	TOTAL SEWER RATE BASE	3,159,917	(4,317)	3,155,600		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Orange / University Shores
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	6,474,146	(7,878)	6,466,268	A-6 (S)
2	Utility Land & Land Rights	788,448	0	788,448	A-6 (S)
3	Non-Used & Useful	(517,386)	0	(517,386)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(978,962)	(2,089)	(981,051)	A-10 (S)
6	CIAC	(4,024,575)	0	(4,024,575)	A-12 (S)
7	Accumulated Amortization of CIAC	611,311	0	611,311	A-14 (S)
8	Acquisition Adjustments	(79,890)	0	(79,890)	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	20,774	0	20,774	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	798,288	0	798,288	C-7 (S)
12	Working Capital Allowance	67,762	(1,767)	65,994	A-17 (S)
13	TOTAL SEWER RATE BASE	3,159,917	(11,735)	3,148,182	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Orange / University Shores

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			Supporting Schedules
Line No.	Description	Beginning	Ending	Average	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(15,756)	0	(7,878)	A-6 (S)
3					
4	2.				
5					
6					
7		(15,756)	0	(7,878)	
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.	1,148	1,148	1,148	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	(6,474)	(3,237)	
33					
34					
35					
36					
37					
38		1,148	(5,326)	(2,089)	
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 / Orange / University Shores

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).	(1,767)	(1,767)	(1,767)	A-17 (S)	
38						
39	2.					
40						
41		(1,767)	(1,767)	(1,767)		
42						
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	5,651	5,651	5,651	A-17 (S)	
45						
46	2.					
47						
48		5,651	5,651	5,651		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(16,375)	(7,094)	(11,735)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(8,957)	324	(4,317)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

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 10658 ENDED 06/30/79	957,176
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	6/30/79 BALANCE	957,176
8	1979 Additions	461
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	461
12	12/31/79 BALANCE	957,637
13	1980 Additions	100,184
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	100,184
17	12/31/80 BALANCE	1,057,821
18	1981 Additions	27,553
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	27,553
22	12/31/81 BALANCE	1,085,374
23	1982 Additions	176,872
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	176,872
27	12/31/82 BALANCE	1,262,246
28	1983 Additions	850,003
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	850,003
32	12/31/83 BALANCE	1,912,249
33	1984 Additions	141,347
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	141,347
37	12/31/84 BALANCE	2,053,596
38	1985 Additions	351,584
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	351,584
42	12/31/85 BALANCE	2,405,180

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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
Prepared: 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	2,405,190
2	1986 Additions	3,134,508
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	3,134,508
6	12/31/86 BALANCE	5,539,698
7	1987 Additions	383,421
8	1987 Retirements	314,034
9	1987 Adjustments	0
10	1987 Net Additions	69,387
11	12/31/87 BALANCE	5,609,075
12	1988 Additions	(46,648)
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	(46,648)
16	12/31/88 BALANCE	5,562,427
17	1989 Additions	822,209
18	1989 Retirements	8,857
19	1989 Adjustments	0
20	1989 Net Additions	813,352
21	12/31/89 BALANCE	6,375,779
22	1990 Additions (A/C 101)	491,847
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	491,847
27	12/31/90 BALANCE	6,867,626
28	1990 General Plant Reallocation Adjustments *	(31,080)
29	12/31/90 ADJUSTED BALANCE	6,836,545
30	1991 Additions (A/C 101)	852,098
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	852,098
35	12/31/91 BALANCE	7,688,643

* 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 / Orange / University Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Initial [] 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	15,756	(15,756)	0	(0)	(15,756)	0	(0)	7,878	(7,878)	(0)
3	352.1 Franchises	111,173	(53,922)	0	57,251	0	0	57,251	84,212	0	84,212
4	389.1 Other Plant & Misc.	9,482	0	0	9,482	0	0	9,482	9,482	0	9,482
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	8,053	0	0	8,053	0	0	8,053	8,053	0	8,053
7	354.2 Structures & Improvements	193,722	0	0	193,722	0	0	193,722	193,722	0	193,722
8	360.2 Collection Sewers - F	1,188,221	(34,980)	0	1,183,240	0	0	1,183,240	1,180,731	0	1,180,731
9	361.2 Collection Sewers - G	918,376	213,412	0	1,131,787	0	0	1,131,787	1,025,082	0	1,025,082
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	277,456	33,819	0	311,275	0	0	311,275	294,365	0	294,365
12	364.2 Flow Measuring Devices	466	4,919	0	5,385	0	0	5,385	2,925	0	2,925
13	365.2 Flow Measuring Installation	60	0	0	60	0	0	60	60	0	60
14	389.2 Other Plant & Misc. Equipm	416	0	0	416	0	0	416	416	0	416
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	184,542	83,390	0	267,931	0	0	267,931	226,237	0	226,237
18	370.3 Receiving Wells	78,780	0	0	78,780	0	0	78,780	78,780	0	78,780
19	371.3 Pumping Equipment	334,013	5,173	0	339,185	0	0	339,185	336,599	0	336,599
20	389.3 Other Plant & Misc. Equipm	34,430	0	0	34,430	0	0	34,430	34,430	0	34,430
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	766,912	0	0	766,912	0	0	766,912	766,912	0	766,912
23	354.4 Structures & Improvements	957,332	3,037	0	960,369	0	0	960,369	958,851	0	958,851
24	380.4 Treatment & Disposal	1,424,432	126,716	0	1,551,149	0	0	1,551,149	1,487,791	0	1,487,791
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	28,032	465,697	0	493,729	0	0	493,729	260,881	0	260,881
27	389.4 Other Plant & Misc. Equipm	36,268	0	0	36,268	0	0	36,268	36,268	0	36,268
28	GENERAL PLANT										
29	353.5 Land & Land Rights	13,712	(457)	0	13,255	0	0	13,255	13,483	0	13,483
30	354.5 Structures & Improvements	66,137	1,635	0	67,772	0	0	67,772	66,954	0	66,954
31	390.5 Office Furniture & Equipme	34,076	553	0	34,629	0	0	34,629	34,353	0	34,353
32	390.51 Computer Equipment	44,922	16,303	0	61,225	0	0	61,225	53,074	0	53,074
33	391.5 Transportation Equipment	43,929	3,389	0	47,319	0	0	47,319	45,624	0	45,624
34	392.5 Stores Equipment	332	82	0	414	0	0	414	373	0	373
35	393.5 Tools, Shop, & Garage	17,450	(324)	0	17,126	0	0	17,126	17,288	0	17,288
36	394.5 Laboratory Equipment	3,699	259	0	3,959	0	0	3,959	3,829	0	3,829
37	395.5 Power Operated Equipment	23,552	(2,027)	0	21,524	0	0	21,524	22,538	0	22,538
38	396.5 Communication Equipment	6,841	540	0	7,381	0	0	7,381	7,111	0	7,111
39	397.5 Miscellaneous Equipment	2,136	548	0	2,684	0	0	2,684	2,410	0	2,410
40	398.5 Other Tangible Plant	1,638	93	0	1,930	0	0	1,930	1,884	0	1,884
41											
42	INTANGIBLE PLANT	136,411	(69,678)	0	66,733	(15,756)	0	66,733	101,572	(7,878)	93,694
43	COLLECTION PLANT	2,596,769	217,169	0	2,813,938	0	0	2,813,938	2,705,354	0	2,705,354
44	SYSTEM PUMPING PLANT	631,764	88,562	0	720,327	0	0	720,327	676,046	0	676,046
45	TREATMENT AND DISPOSAL	3,212,976	595,451	0	3,808,427	0	0	3,808,427	3,510,702	0	3,510,702
46	GENERAL PLANT	258,624	20,594	0	279,218	0	0	279,218	268,921	0	268,921
47											
48	TOTAL PLANT IN SERVICE	6,836,545	852,098	0	7,688,643	(15,756)	0	7,688,643	7,262,594	(7,878)	7,254,716
49	LAND & LAND RIGHTS	788,577	(457)	0	788,220	0	0	788,220	788,448	0	788,448
50	TOTAL PIS LESS LAND	6,047,868	852,555	0	6,900,423	(15,756)	0	6,900,423	6,474,146	(7,878)	6,466,268

*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 / Orange / University Shores

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 Cont'l. 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	84,212	0	0	84,212	0%	0	
4	389.1 Other Plant & Misc.	9,482	0	0	9,482	0%	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	8,053	0	0	8,053	0%	0	
7	354.2 Structures & Improvements	193,722	84,801	0	108,921	27%	29,409	
8	360.2 Collection Sewers - F	1,180,731	516,882	0	663,869	27%	179,245	
9	361.2 Collection Sewers - G	1,025,082	448,727	0	576,355	27%	155,616	
10	362.2 Special Collecting	0	0	0	0	0%	0	
11	363.2 Services to Customers	294,365	0	0	294,365	0%	0	
12	364.2 Flow Measuring Devices	2,925	0	0	2,925	0%	0	
13	365.2 Flow Measuring Installation	60	0	0	60	0%	0	
14	389.2 Other Plant & Misc. Equipmen	416	182	0	234	0%	0	
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0%	0	
17	354.3 Structures & Improvements	226,237	99,035	0	127,202	27%	34,345	
18	370.3 Receiving Wells	78,780	34,486	0	44,294	27%	11,959	
19	371.3 Pumping Equipment	336,599	147,345	0	189,254	27%	51,098	
20	389.3 Other Plant & Misc. Equipmen	34,430	15,072	0	19,358	27%	5,227	
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	766,912	0	0	766,912	0%	0	
23	354.4 Structures & Improvements	958,851	0	0	958,851	6%	57,531	
24	380.4 Treatment & Disposal	1,487,791	0	0	1,487,791	6%	89,287	
25	381.4 Plant Sewers	0	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	260,881	0	0	260,881	6%	15,653	
27	389.4 Other Plant & Misc. Equipmen	36,268	0	0	36,268	6%	2,176	
28	GENERAL PLANT							
29	353.5 Land & Land Rights	13,483	0	0	13,483	0%	0	
30	354.5 Structures & Improvements	66,954	0	0	66,954	0%	0	
31	390.5 Office Furniture & Equipment	34,353	0	0	34,353	0%	0	
32	390.51 Computer Equipment	53,074	0	0	53,074	0%	0	
33	391.5 Transportation Equipment	45,624	0	0	45,624	0%	0	
34	392.5 Stores Equipment	373	0	0	373	0%	0	
35	393.5 Tools, Shop, & Garage	17,288	0	0	17,288	0%	0	
36	394.5 Laboratory Equipment	3,829	0	0	3,829	0%	0	
37	395.5 Power Operated Equipment	22,538	0	0	22,538	0%	0	
38	396.5 Communication Equipment	7,111	0	0	7,111	0%	0	
39	397.5 Miscellaneous Equipment	2,410	0	0	2,410	0%	0	
40	398.5 Other Tangible Plant	1,884	0	0	1,884	0%	0	
41								
42	INTANGIBLE PLANT	93,694	0	0	93,694		0	
43	COLLECTION PLANT	2,705,354	1,050,572	0	1,654,781		364,269	
44	SYSTEM PUMPING PLANT	676,046	295,937	0	380,109		102,629	
45	TREATMENT AND DISPOSAL	3,510,702	0	0	3,510,702		164,627	
46	GENERAL PLANT	268,921	0	0	268,921		0	
47								
48	TOTAL PLANT IN SERVICE	7,254,716	1,346,510	0	5,908,206		631,525	
49	LAND & LAND RIGHTS	788,448	0	0	788,448		0	
50	TOTAL PIS LESS LAND	6,466,268	1,346,510	0	5,119,758		631,525	
Composite Non-Used & Useful PIS % (L48.C7 / L48.C5) =						10.59%		

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Orange / University Shores
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	631,525	0	631,525	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(108,238)	0	(108,238)	A-10 (S)
4	Other (Net Acquisition Adjustments)	(5,902)	0	(5,902)	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	517,386	0	517,386	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

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 10858 ENDED 06/30/79	128,393
2	BALANCE ENDED 12/31/77	0
3	1978 Additions (Dep. Expense)	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	6/30/79 BALANCE	128,393
8	1979 Additions	9,580
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	9,580
12	12/31/79 BALANCE	137,973
13	1980 Additions	20,984
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	20,984
17	12/31/80 BALANCE	158,957
18	1981 Additions	23,370
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	23,370
22	12/31/81 BALANCE	182,327
23	1982 Additions	25,930
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	25,930
27	12/31/82 BALANCE	208,257
28	1983 Additions	32,481
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	32,481
32	12/31/83 BALANCE	240,738
33	1984 Additions	39,186
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	39,186
37	12/31/84 BALANCE	279,924
38	1985 Additions	46,021
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	46,021
42	12/31/85 BALANCE	325,945

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	12/31/85 BALANCE	325,945
2	1986 Additions	77,405
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	77,405
6	12/31/86 BALANCE	403,350
7	1987 Additions	105,887
8	1987 Retirements	4,546
9	1987 Adjustments	0
10	1987 Net Additions	101,341
11	12/31/87 BALANCE	504,691
12	1988 Additions	108,975
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	108,975
16	12/31/88 BALANCE	613,666
17	1989 Additions	122,181
18	1989 Retirements	2,356
19	1989 Adjustments	0
20	1989 Net Additions	119,825
21	12/31/89 BALANCE	733,491
22	1990 Additions	138,954
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	138,954
26	12/31/90 BALANCE	872,445
27	1990 General Plant Reallocation Adjustments *	(22,164)
28	12/31/90 ADJUSTED BALANCE	850,280
29	1991 Additions	257,362
30	1991 Retirements	0
31	1991 Adjustments	5,326
32	1991 Net Additions	262,689
33	12/31/91 BALANCE	1,112,969

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Orange / University Shores

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 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	1991 Utility Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance	
1	INTANGIBLE PLANT										
2	351.1 Organization	1,148	(0)	1,148	(1,148)	(1,148)	0	1,148	(1,148)	0	
3	352.1 Franchises	3,430	2,105	5,536	0	0	5,536	4,483	0	4,483	
4	389.1 Other Plant & Misc.	1,787	527	2,313	0	0	2,313	2,050	0	2,050	
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	
7	354.2 Structures & Improvements	68,726	6,054	74,780	0	0	74,780	71,753	0	71,753	
8	360.2 Collection Sewers - F	102,733	39,358	142,090	0	0	142,090	122,411	0	122,411	
9	361.2 Collection Sewers - G	169,425	22,780	192,205	0	0	192,205	180,815	0	180,815	
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	
11	363.2 Services to Customers	35,056	7,748	42,802	0	0	42,802	38,929	0	38,929	
12	364.2 Flow Measuring Devices	10	585	595	0	0	595	303	0	303	
13	365.2 Flow Measuring Installation	6	2	8	0	0	8	7	0	7	
14	389.2 Other Plant & Misc. Equipme	20	23	43	0	0	43	32	0	32	
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	
17	354.3 Structures & Improvements	10,540	7,070	17,610	0	0	17,610	14,075	0	14,075	
18	370.3 Receiving Wells	2,428	2,462	4,889	0	0	4,889	3,659	0	3,659	
19	371.3 Pumping Equipment	35,022	18,700	53,721	0	0	53,721	44,372	0	44,372	
20	389.3 Other Plant & Misc. Equipme	4,101	1,913	6,013	0	0	6,013	5,057	0	5,057	
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	86,111	29,964	116,075	0	0	116,075	101,093	0	101,093	
24	380.4 Treatment & Disposal	225,398	82,655	308,053	0	0	308,053	266,725	0	266,725	
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	
26	382.4 Outfall Sewer Lines	6,988	8,696	15,684	0	0	15,684	11,336	0	11,336	
27	389.4 Other Plant & Misc. Equipme	12,777	2,015	14,792	0	0	14,792	13,785	0	13,785	
28	GENERAL PLANT										
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	
30	354.5 Structures & Improvements	8,743	1,674	10,417	0	0	10,417	9,580	0	9,580	
31	390.5 Office Furniture & Equipment	10,994	2,290	13,285	0	0	13,285	12,140	0	12,140	
32	390.51 Computer Equipment	5,640	8,846	14,485	0	6,474	20,960	10,062	3,237	13,300	
33	391.5 Transportation Equipment	27,789	7,604	35,393	0	0	35,393	31,591	0	31,591	
34	392.5 Stores Equipment	102	21	123	0	0	123	113	0	113	
35	393.5 Tools, Shop, & Garage	7,888	1,080	8,969	0	0	8,969	8,429	0	8,429	
36	394.5 Laboratory Equipment	1,654	255	1,909	0	0	1,909	1,781	0	1,781	
37	395.5 Power Operated Equipment	18,006	1,878	19,884	0	0	19,884	18,945	0	18,945	
38	396.5 Communication Equipment	2,633	711	3,344	0	0	3,344	2,988	0	2,988	
39	397.5 Miscellaneous Equipment	376	161	537	0	0	537	457	0	457	
40	398.5 Other Tangible Plant	749	188	937	0	0	937	843	0	843	
41		0									
42	INTANGIBLE PLANT	6,365	2,632	8,997	(1,148)	(1,148)	7,849	7,681	(1,148)	6,533	
43	COLLECTION PLANT	375,977	76,547	452,524	0	0	452,524	414,251	0	414,251	
44	SYSTEM PUMPING PLANT	52,089	30,144	82,234	0	0	82,234	67,162	0	67,162	
45	TREATMENT AND DISPOSAL	331,274	123,330	454,604	0	0	454,604	392,939	0	392,939	
46	GENERAL PLANT	84,575	24,708	109,283	0	6,474	115,758	96,929	3,237	100,166	
47											
48	TOTAL SEWER ACCUM. DEP.	850,280	257,362	1,107,643	(1,148)	5,326	1,112,969	978,962	2,089	981,051	

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Orange / University Shores

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

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

FPSC
Schedule: A-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) Remove CIRC Accum. Amort. Cont. Prop.	(3) Adjusted Accum. Dep.	(4) 1991 NON-USED & USEFUL	(5) Percentage	(6) Average Amount
		AVERAGE 1991 INVESTED ACCUM. DEP.					
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0%	0	
3	352.1 Franchises	4,483	0	4,483	0%	0	
4	389.1 Other Plant & Misc.	2,050	0	2,050	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	71,753	8,099	63,655	27%	17,187	
8	360.2 Collection Sewers - F	122,411	49,362	73,049	27%	19,723	
9	361.2 Collection Sewers - G	180,815	42,855	137,960	27%	37,249	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	38,929	0	38,929	0%	0	
12	364.2 Flow Measuring Devices	303	0	303	0%	0	
13	365.2 Flow Measuring Installation	7	0	7	0%	0	
14	389.2 Other Plant & Misc. Equipment	32	17	14	0%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	14,075	9,458	4,616	27%	1,248	
18	370.3 Receiving Wells	3,659	3,294	365	27%	99	
19	371.3 Pumping Equipment	44,372	14,072	30,299	27%	8,161	
20	389.3 Other Plant & Misc. Equipment	5,057	1,439	3,618	27%	977	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	101,093	0	101,093	6%	6,066	
24	360.4 Treatment & Disposal	266,725	0	266,725	6%	16,004	
25	381.4 Plant Sewers	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	11,336	0	11,336	6%	680	
27	389.4 Other Plant & Misc. Equipment	13,785	0	13,785	6%	827	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	9,580	0	9,580	0%	0	
31	390.5 Office Furniture & Equipment	12,140	0	12,140	0%	0	
32	390.51 Computer Equipment	13,300	0	13,300	0%	0	
33	391.5 Transportation Equipment	31,591	0	31,591	0%	0	
34	392.5 Stores Equipment	113	0	113	0%	0	
35	393.5 Tools, Shop, & Garage	8,429	0	8,429	0%	0	
36	394.5 Laboratory Equipment	1,781	0	1,781	0%	0	
37	395.5 Power Operated Equipment	18,945	0	18,945	0%	0	
38	396.5 Communication Equipment	2,988	0	2,988	0%	0	
39	397.5 Miscellaneous Equipment	457	0	457	0%	0	
40	398.5 Other Tangible Plant	843	0	843	0%	0	
41							
42	INTANGIBLE PLANT	6,533	0	6,533			0
43	COLLECTION PLANT	414,251	100,333	313,917			74,159
44	SYSTEM PUMPING PLANT	67,162	28,263	38,899			10,503
45	TREATMENT AND DISPOSAL	392,939	0	392,939			23,576
46	GENERAL PLANT	100,166	0	100,166			0
47							
48	TOTAL SEWER ACCUM. DEP.	981,051	128,597	852,454			108,238
49	Composites Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				12.70%		

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 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 10858 ENDED 06/30/79	584,623
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	6/30/79 BALANCE	584,623
8	1979 Additions	325
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	325
12	12/31/79 BALANCE	584,948
13	1980 Additions	94,562
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	94,562
17	12/31/80 BALANCE	679,510
18	1981 Additions	10,500
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	10,500
22	12/31/81 BALANCE	690,010
23	1982 Additions	107,968
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	107,968
27	12/31/82 BALANCE	797,998
28	1983 Additions	78,525
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	78,525
32	12/31/83 BALANCE	876,523
33	1984 Additions	486,072
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	486,072
37	12/31/84 BALANCE	1,362,595
38	1985 Additions	613,149
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	613,149
42	12/31/85 BALANCE	1,975,744

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 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	1,975,744
2	1986 Additions	1,318,496
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	1,318,496
6	12/31/86 BALANCE	3,294,240
7	1987 Additions	(67,401)
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	(67,401)
11	12/31/87 BALANCE	3,226,839
12	1988 Additions	196,618
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	196,618
16	12/31/88 BALANCE	3,423,457
17	1989 Additions	335,064
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	335,064
21	12/31/89 BALANCE	3,758,521
22	1990 Additions	70,866
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	70,866
26	12/31/90 BALANCE	3,829,407
27	1991 Additions	390,338
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	390,338
31	12/31/91 BALANCE	4,219,744

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

Company: SSU / Orange / University Shores
Docket No.: 920199-W5
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	2,596,029	53,659	2,649,688	0	0	2,649,688	2,622,858	0	2,622,858
3	Contributed Lines	1,225,132	242,757	1,467,889	0	0	1,467,888	1,346,510	0	1,346,510
4	Cont. Ppty. Other than Lines	0	83,283	83,283	0	0	83,283	41,641	0	41,641
5	Service Installation Fees	8,246	10,640	18,886	0	0	18,886	13,566	0	13,566
6										
	TOTAL SEWER CIAC	3,829,407	390,338	4,219,744	0	0	4,219,744	4,024,575	0	4,024,575

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 10659 ENDED 06/30/79	95,185
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	6/30/79 BALANCE	95,185
8	1979 Additions	5,849
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	5,849
12	12/31/79 BALANCE	101,034
13	1980 Additions	12,645
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	12,645
17	12/31/80 BALANCE	113,679
18	1981 Additions	13,695
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	13,695
22	12/31/81 BALANCE	127,374
23	1982 Additions	14,880
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	14,880
27	12/31/82 BALANCE	142,254
28	1983 Additions	16,745
29	1983 Retirements	0
30	1983 Adjustments	0
31	1983 Net Additions	16,745
32	12/31/83 BALANCE	158,999
33	1984 Additions	22,391
34	1984 Retirements	0
35	1984 Adjustments	0
36	1984 Net Additions	22,391
37	12/31/84 BALANCE	181,390
38	1985 Additions	33,383
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	33,383
42	12/31/85 BALANCE	214,773

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Orange / University Shores

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	214,773
2	1986 Additions	52,700
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	52,700
6	12/31/86 BALANCE	267,473
7	1987 Additions	65,211
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	65,211
11	12/31/87 BALANCE	332,684
12	1988 Additions	66,503
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	66,503
16	12/31/88 BALANCE	399,187
17	1989 Additions	71,820
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	71,820
21	12/31/89 BALANCE	471,007
22	1990 Additions	75,879
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	75,879
26	12/31/90 BALANCE	546,886
27	1991 Additions	128,848
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	128,848
31	12/31/91 BALANCE	675,734

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Orange / University Shores

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

PPSC

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	439,736	83,869	523,605	0	0	523,605	481,671	0	481,671
3	Contributed Lines	107,068	43,056	150,125	0	0	150,125	128,597	0	128,597
4	Cont. Ppty. Other than Lines	0	1,566	1,566	0	0	1,566	783	0	783
5	Service Installation Fees	82	357	439	0	0	439	261	0	261
6	TOTAL SEWER ACCUM. AMORT. CIAC	546,887	128,848	675,735	0	0	675,735	611,311	0	611,311

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Orange / University Shores

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 / Orange / University Shores

FPSC

Docket No.: S20199-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)
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 / Orange / University Shores

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 / Orange / University Shores
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	542,094	(14,139)	527,955	542,094	45,204	587,298	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	67,762	(1,767)	65,994	67,762	5,651	73,412		

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	38,061,440	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	881,635
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	1,284,225	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	24,848,845
9			
10	TOTAL LONG TERM DEBT	66,646,579	66,623,845
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	164,167
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	3,519,623
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	613,696
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	1,491,367
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 / Orange / University Shores

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. 10858 ENDED 6/30/79	(79,890)	BALANCE PER ORDER NO. 10858 ENDED 6/30/79	1,598
2	Adjustments	0	Adjustments	0
3	12/31/90 BALANCE	(79,890)	6/30/79 Adjusted Balance	1,598
4	12/31/91 BALANCE	(79,890)	Amortization from 7/1/79 thru 12/31/90	18,377
5	Average 1991 Acq. Adj. (Per Books/adjustments)	(79,890)	12/31/90 BALANCE	19,975
6			1991 Amortization Expense	1,598
7			12/31/91 BALANCE	21,573
			Avg. 1991 Accum. Amort. Acq. Adj.	20,774

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
		1991	Supporting Schedules	Recap Schedules
6	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	(79,890)	Above	-
10	Composite Non-Used & Useful Plant in Service - %	10.69%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	(8,539)	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	20,774	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	12.70%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	2,638	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	(5,902)	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

University Shores - 106

Orange County (SSU)

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

Company: SSU / Orange / University Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	859,603	16,676	876,279	401,665	1,277,944	45.84%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	859,603	16,676	876,279	401,665	1,277,944		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	542,094	45,204	587,298	0	587,298		B-6 (S)
6	Depreciation, net of CIAC Amort.	106,187	0	106,187	0	106,187		B-14 (S)
7	Amortization	(1,431)	0	(1,431)	0	(1,431)		B-18 (S)
8	Taxes Other Than Income	105,414	19,096	124,509	18,075	142,584		B-15, B-3 (S)
9	Provision For Income Taxes	(48,316)	(17,827)	(66,143)	144,345	78,202		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	703,948	46,473	750,421	162,420	912,841		
11	NET OPERATING INCOME:	155,655	(29,797)	125,858	239,245	365,103		
12	RATE BASE	3,159,917		3,155,600		3,155,600		A-2 (S)
13	RATE OF RETURN	4.93%		3.99%		11.57%		D-1 (S)

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

Company: SSU / Orange / University Shores
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	859,603	16,876	876,279	364,783	1,241,062	41.63%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	859,603	16,876	876,279	364,783	1,241,062		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	542,094	(14,139)	527,955	0	527,955		B-6 (S)
6	Depreciation, net of CIAC Amort.	106,187	0	106,187	0	106,187		B-14 (S)
7	Amortization	(1,431)	0	(1,431)	0	(1,431)		B-18 (S)
8	Taxes Other Than Income	105,414	19,096	124,509	16,415	140,924		B-15, B-3 (S)
9	Provision For Income Taxes	(48,316)	4,666	(43,650)	131,091	87,441		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	703,948	9,623	713,570	147,506	861,076		
11	NET OPERATING INCOME:	155,655	7,554	162,709	217,277	379,986		
12	RATE BASE	3,159,917		3,148,182		3,148,182		A-2 (S)
13	RATE OF RETURN	4.93%		5.17%		12.07%		D-1 (S)

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

Company: SSU / Orange / University Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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 (%)	14.00% (A)	12.83%	D-1 (S)	B-2 (S)
3	Rate of Return (%)	12.07% (B)	11.57%	D-1 (S)	-
	REQUIRED REVENUE ADJUSTMENT:				
4	Rate Base	3,148,182	3,155,600	A-2 (S)	-
5	Required Income (L3 x L4)	378,988	365,103	-	-
6	Adjusted income under Present Rates	182,709	125,858	B-2 (S)	-
7	Income Deficiency (L5 - L6)	217,277	239,245	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	348,368	383,590	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	364,783	401,665	-	B-2 (S)
	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	348,368	383,590	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	131,091	144,345	-	B-2 (S)
	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	16,415	18,075	-	B-2 (S)
	NET OPERATING INCOME ADJUSTMENT				
18	NET INCOME INCREASE [L11 - (L15 + L17)]	217,277	239,245		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%	14.00%	6.32%
25	Adjustment for Gas	-2.41%	14.00%	-0.34%
26	TOTAL	100.00%		12.07%

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Orange / University Shores

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.	16,676	16,676	B-4 (S)	
3					
4	2.				
5					
6					
7		16,676	16,676		
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.	(14,139)	(14,139)	B-6 (S)	
10					
11	2. Add allocation of current rate case expense amortization.		11,256	B-6 (S)	
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		2,396	B-6 (S)	
14					
15	4. Add allocation of estimated annual Lehigh expenses.		4,282	B-6 (S)	
16					
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(335)	B-6 (S)	
18					
19	6. Calculate proforma attrition adjustments.		18,510	B-6 (S)	
20					
21	7. Add allocation of post retirement benefits.		23,235	B-6 (S)	
22					
23					
24		(14,139)	45,204		
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.	750	750	B-15 (S)	
41					
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	18,345	18,345	B-15 (S)	
43	and reclassify consistent with NARUC.				
44					
45		19,096	18,096		
46	F. INCOME TAXES:				
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	4,666	(17,827)	B-17 (S)	
48					
49	2.				
50					
51					
52		4,666	(17,827)		
53					
54					
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	7,054	(29,797)		

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Orange / University Shores
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	291	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	650,013	0	
9	522.2 Measured - Commercial	201,503	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	1,660	0	
12	522.5 Measured - Multi-Family	0	0	
	SUBTOTAL SEWER SALES	853,467	22,812	876,279
	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	6,136	0	
17	SUBTOTAL OTHER SEWER SALES	6,136	(6,136)	0
18	TOTAL SEWER SALES	859,603	16,676	876,279
	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)	859,603	16,676	876,279
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	859,603	16,676	876,279

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 / Orange / University Shores

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)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1991 TOTAL O&M (.1 - .8)			1991 DIRECT O&M (.1 - .6)			1991 ALLOCATED CUST ACCTS (.7)			1991 ALLOCATED A&G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701 Salaries & Wages - Employees	212,575	13,852	226,428	140,526	7,026	147,552	18,060	2,814	20,874	53,989	4,012	58,001
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	61,700	4,120	65,820	36,972	(9,245)	27,727	5,176	(1,452)	3,724	19,552	14,817	34,369
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	29,396	1,067	30,463	29,396	1,067	30,463	0	0	0	0	0	0
6	715 Purchased Power	100,685	91	100,776	99,757	0	99,757	0	79	79	928	13	941
7	716 Fuel for Power Purchased	598	22	620	598	22	620	0	0	0	0	0	0
8	718 Chemicals	26,318	955	27,273	26,318	955	27,273	0	0	0	0	0	0
9	720 Materials and Supplies	31,593	1,532	33,125	26,953	978	27,931	174	298	472	4,467	255	4,723
10	731 Contractual Services - Engr.	245	9	254	236	9	245	0	0	0	9	0	9
11	732 Contractual Services - Accl.	4,341	183	4,524	0	0	0	0	0	0	4,341	183	4,524
12	733 Contractual Services - Legal	1,765	108	1,873	0	0	0	0	0	0	1,765	108	1,873
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	20,691	819	21,510	18,583	675	19,258	1	0	1	2,107	144	2,251
15	741 Rental of Building/Real Prop.	842	417	1,259	0	0	0	0	0	0	842	417	1,259
16	742 Rental of Equipment	3,029	111	3,140	2,987	109	3,106	0	0	0	32	2	34
17	750 Transportation Expense	12,520	583	13,103	12,470	453	12,922	28	116	144	22	15	37
18	756 Insurance - Vehicle	2,560	434	2,994	0	0	0	0	0	0	2,560	434	2,994
19	757 Insurance - General Liability	2,980	330	3,309	0	0	0	0	0	0	2,980	330	3,309
20	758 Insurance - Workman's Comp.	56	7,366	7,422	0	4,893	4,893	0	645	645	56	1,828	1,884
21	759 Insurance - Other	1,745	73	1,817	0	0	0	0	0	0	1,745	73	1,817
22	760 Advertising Expense	184	14	198	0	0	0	0	0	0	184	14	198
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	11,256	11,256	0	0	0	0	0	0	0	11,256	11,256
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770 Bad Debt Expense	4,678	304	4,982	0	0	0	4,678	304	4,982	0	0	0
26	775 Miscellaneous Expenses	23,593	1,559	25,152	631	23	654	34	109	142	22,929	1,427	24,356
27	TOTAL SEWER O&M EXPENSES	542,094	45,204	587,298	395,436	6,964	402,400	28,150	2,913	31,063	118,509	35,327	153,836
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	212,575	13,852	226,428	140,526	7,026	147,552	18,060	2,814	20,874	53,989	4,012	58,001
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	61,700	4,120	65,820	36,972	(9,245)	27,727	5,176	(1,452)	3,724	19,552	14,817	34,369
32	TOTAL SEWER LABOR COSTS	274,275	17,973	292,248	177,498	(2,219)	175,279	23,236	1,363	24,599	73,541	18,829	92,370

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

Company: SSU / Orange / University Shores

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	212,575	0	212,575	140,526	0	140,526	18,060	0	18,060	53,989	0	53,989
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	61,700	(21,225)	40,474	36,972	(10,216)	26,756	5,176	(1,737)	3,439	19,552	(9,272)	10,280
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	29,396	0	29,396	29,396	0	29,396	0	0	0	0	0	0
6	715 Purchased Power	100,685	0	100,685	99,757	0	99,757	0	0	0	928	0	928
7	716 Fuel for Power Purchased	598	0	598	598	0	598	0	0	0	0	0	0
8	718 Chemicals	26,318	0	26,318	26,318	0	26,318	0	0	0	0	0	0
9	720 Materials and Supplies	31,593	0	31,593	26,953	0	26,953	174	0	174	4,467	0	4,467
10	731 Contractual Services - Engr.	245	0	245	236	0	236	0	0	0	9	0	9
11	732 Contractual Services - Acct.	4,341	0	4,341	0	0	0	0	0	0	4,341	0	4,341
12	733 Contractual Services - Legal	1,765	0	1,765	0	0	0	0	0	0	1,765	0	1,765
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	20,691	0	20,691	18,583	0	18,583	1	0	1	2,107	0	2,107
15	741 Rental of Building/Real Prop.	842	0	842	0	0	0	0	0	0	842	0	842
16	742 Rental of Equipment	3,029	0	3,029	2,997	0	2,997	0	0	0	32	0	32
17	750 Transportation Expense	12,520	0	12,520	12,470	0	12,470	28	0	28	22	0	22
18	756 Insurance - Vehicle	2,560	0	2,560	0	0	0	0	0	0	2,560	0	2,560
19	757 Insurance - General Liability	2,980	0	2,980	0	0	0	0	0	0	2,980	0	2,980
20	758 Insurance - Workman's Comp.	58	7,086	7,143	0	4,722	4,722	0	607	607	56	1,758	1,814
21	759 Insurance - Other	1,745	0	1,745	0	0	0	0	0	0	1,745	0	1,745
22	760 Advertising Expense	184	0	184	0	0	0	0	0	0	184	0	184
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	4,678	0	4,678	0	0	0	4,678	0	4,678	0	0	0
26	775 Miscellaneous Expenses	23,593	0	23,593	631	0	631	34	0	34	22,929	0	22,929
27	TOTAL SEWER O&M EXPENSES	542,094	(14,139)	527,955	395,436	(5,495)	389,941	28,150	(1,130)	27,020	118,589	(7,514)	110,994
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	212,575	0	212,575	140,526	0	140,526	18,060	0	18,060	53,989	0	53,989
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	61,700	(21,225)	40,474	36,972	(10,216)	26,756	5,176	(1,737)	3,439	19,552	(9,272)	10,280
32	TOTAL SEWER LABOR COSTS	274,275	(21,225)	253,049	177,498	(10,216)	167,282	23,236	(1,737)	21,499	73,541	(9,272)	64,269

0570

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

Interim ☒ Final ☒
Historic ☒ 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 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	19,616	16,672	18,999	16,830	16,341	16,561	15,446	18,283	16,199	16,438	16,617	24,574	212,575	0	212,575	13,852	226,428
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	5,490	5,105	6,067	4,812	4,680	4,868	4,524	5,728	4,767	4,770	4,887	8,004	61,700	(21,225)	40,474	4,120	65,820
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	1,363	1,318	569	1,706	3,432	2,386	0	4,232	894	0	7,713	5,784	29,396	0	29,396	1,067	30,463
6	715.1-8 Purchased Power	9,079	7,599	7,247	7,652	8,703	8,212	9,333	8,587	7,847	8,244	8,767	9,415	100,685	0	100,685	91	100,776
7	716.1-8 Fuel for Power Purchased	0	0	0	0	290	0	0	308	0	0	0	0	598	0	598	22	620
8	718.1-8 Chemicals	3,008	995	3,377	0	1,826	172	3,953	631	2,087	2,386	4,777	3,106	26,318	0	26,318	955	27,273
9	720.1-8 Materials and Supplies	587	5,635	3,606	1,379	1,180	3,774	1,532	1,988	2,385	3,092	2,800	3,636	31,593	0	31,593	1,532	33,125
10	731.1-8 Contractual Services - Engr.	1	1	1	237	1	1	1	1	1	1	1	1	245	0	245	9	254
11	732.1-8 Contractual Services - Acct.	312	370	349	354	367	359	377	341	366	379	328	438	4,341	0	4,341	183	4,524
12	733.1-8 Contractual Services - Legal	127	150	142	144	149	146	153	139	149	154	133	178	1,765	0	1,765	108	1,873
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	1,796	806	1,146	1,054	1,270	1,285	2,523	1,376	712	3,719	3,136	1,869	20,691	0	20,691	819	21,510
15	741.1-8 Rental of Building/Real Prop.	60	72	68	69	71	70	73	66	71	74	64	85	842	0	842	417	1,259
16	742.1-8 Rental of Equipment	1,259	35	3	350	3	3	3	473	861	35	2	3	3,029	0	3,029	111	3,140
17	750.1-8 Transportation Expense	1,196	1,382	792	1,001	883	635	656	463	784	1,015	1,091	2,622	12,520	0	12,520	583	13,103
18	756.1-8 Insurance - Vehicle	184	218	206	209	216	212	223	201	216	224	193	259	2,560	0	2,560	434	2,994
19	757.1-8 Insurance - General Liability	214	254	240	243	252	246	259	234	251	260	225	301	2,980	0	2,980	330	3,309
20	758.1-8 Insurance - Workman's Comp.	4	5	5	5	5	5	5	4	5	5	4	8	56	7,086	7,143	7,366	7,422
21	759.1-8 Insurance - Other	125	149	140	142	147	144	152	137	147	152	132	176	1,745	0	1,745	73	1,817
22	760.1-8 Advertising Expense	13	16	15	15	16	15	16	14	18	16	14	19	184	0	184	14	198
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	11,256	11,256
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	256	380	468	377	403	321	367	401	326	390	442	548	4,678	0	4,678	304	4,982
26	775.1-8 Miscellaneous Expenses	1,738	2,001	1,849	1,961	1,984	1,943	2,044	1,910	2,056	2,030	1,758	2,320	23,593	0	23,593	1,559	25,152
27	TOTAL SEWER O&M EXPENSES	46,429	43,162	45,289	38,539	42,217	41,355	41,640	45,515	40,140	43,384	53,082	61,343	542,094	(14,139)	527,955	45,284	587,239
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.

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

0572

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

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

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

FPSC
Schedule: B-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	988	1,469	1,806	1,455	1,555	1,240	1,417	1,547	1,260	1,504	1,704	2,115	18,060	0	18,060	2,814	20,874	
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	283	421	517	417	446	355	406	443	361	431	488	608	5,176	(1,737)	3,439	(1,452)	3,724	
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	79	79	
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	9	14	17	14	15	12	14	15	12	14	16	20	174	0	174	298	472	
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	2	2	3	2	2	2	2	2	2	2	3	3	28	0	28	116	144	
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	607	607	645	645	
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	256	380	468	377	403	321	367	401	326	390	442	548	4,678	0	4,678	304	4,982	
26	775.7 Miscellaneous Expenses	2	3	3	3	3	2	3	3	2	3	3	4	34	0	34	109	142	
27	SEWER CUST ACCTS EXPENSES	1,539	2,289	2,815	2,268	2,424	1,932	2,209	2,412	1,964	2,344	2,657	3,297	28,150	(1,130)	27,020	2,913	31,063	
28	Total Labor														Total Labor	Total Adj. Labor	Total Adj. Labor		
29																			
30	701.7 Salaries & Wages - Employees															18,060	2,814	20,874	
31	703.7 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.7 Employee Pensions & Benefits															5,176	(1,452)	3,724	
33	TOTAL SEWER CUST ACCTS LABOR COSTS															23,236	1,363	24,598	

Total Allocated A&G Expenses (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 5

0574

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

Company: SSU / Orange / University Shores

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the 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 Deftona Utilities Gas Sale	Subtotal Adjusted O&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	212,575	0	212,575	212,575	0	0	1,312	2,093	(335)	215,645	10,792	0	13,852	229,429
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	61,700	(21,225)	40,474	61,700	(21,225)	0	348	272	0	41,094	1,492	23,235	4,120	65,620
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	29,396	0	29,396	29,396	0	0	0	0	0	29,396	1,067	0	1,067	30,463
6	715.1-8 Purchased Power	100,685	0	100,685	100,685	0	0	13	79	0	100,776	0	0	91	100,776
7	716.1-8 Fuel for Power Purchased	598	0	598	598	0	0	0	0	0	598	22	0	22	620
8	718.1-8 Chemicals	26,318	0	26,318	26,318	0	0	0	0	0	26,318	855	0	955	27,273
9	720.1-8 Materials and Supplies	31,593	0	31,593	31,593	0	0	59	312	0	31,965	1,180	0	1,532	33,125
10	731.1-8 Contractual Services - Engr.	245	0	245	245	0	0	0	0	0	245	0	0	0	245
11	732.1-8 Contractual Services - Acct.	4,341	0	4,341	4,341	0	0	24	0	0	4,365	158	0	183	4,524
12	733.1-8 Contractual Services - Legal	1,765	0	1,765	1,765	0	0	42	0	0	1,807	66	0	108	1,873
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	20,691	0	20,691	20,691	0	0	65	0	0	20,756	759	0	819	21,510
15	741.1-8 Rental of Building/Real Prop	842	0	842	842	0	0	0	373	0	1,215	44	0	417	1,259
16	742.1-8 Rental of Equipment	3,029	0	3,029	3,029	0	0	1	0	0	3,030	110	0	111	3,140
17	750.1-8 Transportation Expense	12,520	0	12,520	12,520	0	0	13	111	0	12,644	459	0	583	13,103
18	756.1-8 Insurance - Vehicle	2,560	0	2,560	2,560	0	0	68	261	0	2,889	105	0	434	2,994
19	757.1-8 Insurance - General Liability	2,980	0	2,980	2,980	0	0	62	152	0	3,193	116	0	330	3,309
20	758.1-8 Insurance - Workman's Comp.	56	7,086	7,143	56	7,086	0	0	20	0	7,162	280	0	7,365	7,422
21	759.1-8 Insurance - Other	1,745	0	1,745	1,745	0	0	9	0	0	1,754	84	0	73	1,817
22	760.1-8 Advertising Expense	184	0	184	184	0	0	7	0	0	191	7	0	14	198
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	11,256	0	0	0	11,256	0	0	11,256	11,256
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	4,678	0	4,678	4,678	0	0	0	304	0	4,982	0	0	304	4,982
26	775.1-8 Miscellaneous Expenses	23,593	0	23,593	23,593	0	0	372	308	0	24,271	981	0	1,559	25,152
27	TOTAL SEWER O&M EXPENSES	542,094	(14,139)	527,955	542,094	(14,139)	11,256	2,390	4,292	(335)	545,954	14,518	23,235	45,204	587,299

Notes:

- Col (2) & (5): Per Books O&M amounts in MFR's.
 Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and redesignify consistent with NARUC. "Payroll Taxes" are being redesignified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being redesignified 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 Deftona Lakes gas sale in December 1991.
 Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
 Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).
 Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 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 / Orange / University Shores

Docket No.: 820198-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)	(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	701.1-6 Salaries & Wages - Employees	140,526		140,526	140,526						140,526	7,026		7,026	147,552
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	36,972	(10,216)	26,756	36,972	(10,216)					26,756	671		(9,245)	27,727
4	710.1-6 Purchased Sewer	0		0	0						0			0	0
5	711.1-6 Sludge Removal	29,396		29,396	29,396						29,396	1,067		1,067	30,463
6	715.1-6 Purchased Power	99,757		99,757	99,757						99,757			0	99,757
7	716.1-6 Fuel for Power Purchased	598		598	598						598	22		22	620
8	718.1-6 Chemicals	26,318		26,318	26,318						26,318	955		955	27,273
9	720.1-6 Materials and Supplies	26,953		26,953	26,953						26,953	976		976	27,931
10	731.1-6 Contractual Services - Engr.	236		236	236						236	9		9	245
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	18,583		18,583	18,583						18,583	675		675	19,258
15	741.1-6 Rental of Building/Real Prop.	0		0	0						0	0		0	0
16	742.1-6 Rental of Equipment	2,997		2,997	2,997						2,997	109		109	3,106
17	750.1-6 Transportation Expense	12,470		12,470	12,470						12,470	453		453	12,922
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	4,722	4,722	0	4,722					4,722	171		4,893	4,893
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	631		631	631						631	23		23	654
27	TOTAL SEWER DIRECT O&M EXPENSES	395,436	(5,485)	389,941	395,436	(5,485)	0	0	0	0	389,941	12,458	0	5,964	402,400

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480,120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,369 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,369 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,369 = 19.04%.

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

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

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

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

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

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

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

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pension per FASB 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 / Orange / University Shores

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

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

FP&C
Schedule: B-6 (5)
Page 9 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (5) 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	18,060		18,060	18,060				1,895	(175)	18,880	884		2,814	20,694
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	
3	704.7 Employee Pensions & Benefits	5,176	(1,737)	3,439	5,176	(1,737)			155		3,584	130		(1,452)	3,724
4	710.7 Purchased Sewer	0		0	0				0		0			0	
5	711.7 Sludge Removal	0		0	0				0		0	0		0	
6	715.7 Purchased Power	0		0	0				79		79			79	79
7	716.7 Fuel for Power Purchased	0		0	0				0		0	0		0	
8	718.7 Chemicals	0		0	0				0		0	0		0	
9	720.7 Materials and Supplies	174		174	174				282		455	17		298	472
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	
11	732.7 Contractual Services - Acct.	0		0	0				0		0	0		0	
12	733.7 Contractual Services - Legal	0		0	0				0		0	0		0	
13	734.7 Contractual Services - Mgmt. Fees	0		0	0				0		0	0		0	
14	735.7 Contractual Services - Other	1		1	1				0		1	0		0	
15	741.7 Rental of Building/Real Prop	0		0	0				0		0	0		0	
16	742.7 Rental of Equipment	0		0	0				0		0	0		0	
17	750.7 Transportation Expense	28		28	28				111		139	5		116	144
18	756.7 Insurance - Vehicle	0		0	0				0		0	0		0	
19	757.7 Insurance - General Liability	0		0	0				0		0	0		0	
20	758.7 Insurance - Workman's Comp.	0	607	607	0	607			16		623	23		645	645
21	759.7 Insurance - Other	0		0	0				0		0	0		0	
22	760.7 Advertising Expense	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	4,678		4,678	4,678				304		4,982			304	4,982
26	775.7 Miscellaneous Expenses	34		34	34				104		137	5		109	142
27	TOTAL SEWER CUST ACCT EXPENSES	28,150	(1,130)	27,020	28,150	(1,130)	0	0	3,945	(175)	28,880	1,174	0	2,913	31,083

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (400.120) 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 609/703 - 5.00%)

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

Docket No.: 820199-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 10 of 10
Preparer: Chuck Lewis
Recap Schedule: 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 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 Deltona Utilities Gas Sale	Subtotal Adjusted O&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	53,988		53,988	53,988			1,312	97	(160)	55,238	2,782		4,012	58,001
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	19,552	(8,272)	10,280	19,552	(8,272)		348	117		19,744	380	23,235	14,817	34,389
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	928		928	928			13	0		941			13	941
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	4,467		4,467	4,467			58	31		4,557	185		255	4,723
10	731.8 Contractual Services - Engr.	9		9	9			0	0		9	0		0	9
11	732.8 Contractual Services - Acct.	4,341		4,341	4,341			24	0		4,365	158		183	4,524
12	733.8 Contractual Services - Legal	1,765		1,765	1,765			42	0		1,807	86		108	1,873
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	2,107		2,107	2,107			65	0		2,173	79		144	2,251
15	741.8 Rental of Building/Real Prop	842		842	842			0	373		1,215	44		417	1,259
16	742.8 Rental of Equipment	32		32	32			1	0		33	1		2	34
17	750.8 Transportation Expense	22		22	22			13	0		36	1		15	37
18	756.8 Insurance - Vehicle	2,560		2,560	2,560			68	261		2,889	105		434	2,994
19	757.8 Insurance - General Liability	2,980		2,980	2,980			62	152		3,193	118		330	3,309
20	758.8 Insurance - Workman's Comp.	56	1,758	1,814	56	1,758		0	4		1,818	66		1,828	1,884
21	759.8 Insurance - Other	1,745		1,745	1,745			8	0		1,754	64		73	1,817
22	760.8 Advertising Expense	184		184	184			7	0		191	7		14	198
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		11,258	0	0		11,258			11,258	11,258
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	22,929		22,929	22,929			372	202		23,503	853		1,427	24,358
27	TOTAL SEWER A&G EXPENSES	118,509	(7,514)	110,994	118,509	(7,514)	11,258	2,388	1,237	(180)	125,723	4,878	23,235	35,327	155,838

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 - \$890,539 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

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

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

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

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

0578

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

Company: **SSU / Orange / University Shores**

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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.	(1) Account No. and Name	(2) Prior Test Year Ended 06/30/79	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
		(a)					\$	%
1	701.1-6 Salaries & Wages - Employees	18,077	212,575	194,498	1075.94%	183,375	29,201	15.92%
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.1-6 Employee Pensions & Benefits	284	40,474	40,190	14151.51%	2,961	37,593	1304.91%
4	710.1-6 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-6 Sludge Removal Expense	0	29,396	29,396	N.A.	0	29,396	N.A.
6	715.1-6 Purchased Power	22,985	100,685	77,700	338.05%	233,162	(132,477)	-56.82%
7	716.1-6 Fuel for Power Purchased	0	598	598	N.A.	0	598	N.A.
8	718.1-6 Chemicals	0	26,318	26,318	N.A.	0	26,318	N.A.
9	720.1-6 Materials and Supplies	3,800	31,593	27,793	777.60%	36,519	(4,925)	-13.49%
10	731.1-6 Contractual Services - Engr.	0	245	245	N.A.	0	245	N.A.
11	732.1-6 Contractual Services - Acct.	0	4,341	4,341	N.A.	0	4,341	N.A.
12	733.1-6 Contractual Services - Legal	0	1,765	1,765	N.A.	0	1,765	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	1,268	20,691	19,423	1531.79%	12,963	7,828	60.86%
15	741.1-6 Rental of Building/Real Prop.	0	842	842	N.A.	0	842	N.A.
16	742.1-6 Rental of Equipment	0	3,029	3,029	N.A.	0	3,029	N.A.
17	750.1-6 Transportation Expense	118	12,520	12,402	10510.14%	1,197	11,323	945.94%
18	756.1-6 Insurance - Vehicle	0	2,560	2,560	N.A.	0	2,560	N.A.
19	757.1-6 Insurance - General Liability	486	2,980	2,494	513.09%	4,930	(1,950)	-39.56%
20	758.1-6 Insurance - Workman's Comp.	0	7,143	7,143	N.A.	0	7,143	N.A.
21	759.1-6 Insurance - Other	0	1,745	1,745	N.A.	0	1,745	N.A.
22	760.1-6 Advertising Expense	0	184	184	N.A.	0	184	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	307	4,678	4,371	1423.89%	3,114	1,564	50.22%
26	775.1-6 Miscellaneous Expenses	350	23,593	23,243	6640.94%	3,550	20,043	564.52%
26	TOTAL SEWER O&M EXPENSES	47,475	527,956	480,480	1012.07%	481,590	48,365	9.63%
27	SUBTOTAL (less sects. 766 & 767)	47,475	527,956	480,480	1012.07%	481,590	48,365	9.78%
28	Average ERC's	526	2,455	2,327	440.72%			
29	Average Consumer Price Index - U	72.6	138.2	64	87.60%			
30					Compounded Multiplier =			914.41%

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

Description of Calculation:

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

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

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

Company: SSU / Orange / University Shores

Docket No.: 920189-VS
 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 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 08/30/79	(a)	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
								\$	%	
1	701.1-6 Salaries & Wages - Employees	18,077		140,526	122,449	677.37%	183,375	(42,849)	-23.37%	
2	703.1-6 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.	
3	704.1-6 Employee Pensions & Benefits			28,756	28,756	N.A.	0	28,756	N.A.	
4	710.1-6 Purchased Sewage Treatment			0	0	N.A.	0	0	N.A.	
5	711.1-6 Sludge Removal Expense			28,386	28,386	N.A.	0	28,386	N.A.	
6	715.1-6 Purchased Power	22,885		99,757	76,772	334.01%	233,182	(139,405)	-57.22%	
7	716.1-6 Fuel for Power Purchased			598	598	N.A.	0	598	N.A.	
8	718.1-6 Chemicals			26,318	26,318	N.A.	0	26,318	N.A.	
9	720.1-6 Materials and Supplies	3,600		26,953	23,353	648.69%	38,519	(9,566)	-26.19%	
10	731.1-6 Contractual Services - Engr.			236	236	N.A.	0	236	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	1,268		18,583	17,315	1365.54%	12,863	5,720	44.47%	
15	741.1-6 Rental of Building/Real Prop.			0	0	N.A.	0	0	N.A.	
16	742.1-6 Rental of Equipment			2,997	2,997	N.A.	0	2,997	N.A.	
17	750.1-6 Transportation Expense	118		12,470	12,352	10487.40%	1,197	11,273	941.73%	
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.			4,722	4,722	N.A.	0	4,722	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			631	631	N.A.	0	631	N.A.	
26	TOTAL SEWER O&M EXPENSES	48,048		388,941	343,893	746.81%	487,115	(77,173)	-16.52%	
27	SUBTOTAL (less accts. 786 & 787)	48,048		388,941	343,893	746.81%	487,115	(77,173)	-16.79%	
28	Average ERC's	528		2,855	2,327	448.72%				
29	Average Consumer Price Index - U	72.6		138.2	64	87.80%				
30						Compounded Multiplier =				

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

Description of Calculation:

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

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

Column (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 Allocated Customer Accounts Expenses (7XX.7)

Company: BSU / Orange / University Shores

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 08/30/79	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	(7) TEST YEAR DEVIATION FROM GUIDELINE	
							\$	%
1	701.7 Salaries & Wages - Employees		18,060	18,060	N.A.	0	18,060	N.A.
2	703.7 Salaries & Wages - Officers, Etc.		0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits		3,439	3,439	N.A.	0	3,439	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		174	174	N.A.	0	174	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		1	1	N.A.	0	1	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		28	28	N.A.	0	28	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		607	607	N.A.	0	607	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	786.7 Reg. Comm. Exp. - Rate Case Amort.		0	0	N.A.	0	0	N.A.
24	787.7 Reg. Comm. Exp. - Other		0	0	N.A.	0	0	N.A.
25	770.7 Bad Debt Expense	307	4,876	4,371	1423.89%	3,114	1,564	50.22%
26	775.7 Miscellaneous Expenses		34	34	N.A.	0	34	N.A.
26	TOTAL SEWER O&M EXPENSES	307	27,020	26,713	8701.10%	3,114	23,905	767.62%
27	SUBTOTAL (less accts. 786 & 787)	307	27,020	26,713	8701.10%	3,114	23,905	88.47%
28	Average ERC's	528	2,855	2,327	440.72%			
29	Average Consumer Price Index - U	72.6	136.2	64	87.60%			
30					Compounded Multiplier =			914.41%

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858

Description of Calculation:

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

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

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

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

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

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

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

Company: SSU / Orange / University Shores

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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.: 020189-W/S

Test Year Ended: 12/31/91

Interim ☒ Final ☐

Historic ☒ Projected ☐

Schedule: B-6 (5)

Page 4 of 5

Preparer: Chuck Lewis

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

Line No.	Account No. and Name	(1) Prior Test Year Ended 08/30/79	(2) Prior Test Year Ended 08/30/79	(3) Current Test Year Ended 12/31/91 (Interim)	(4) Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
			(a)					\$	%
1	701.8 Salaries & Wages - Employees			53,989	53,989	N.A.	0	53,989	N.A.
2	703.8 Salaries & Wages - Officers, Etc.			0	0	N.A.	0	0	N.A.
3	704.8 Employee Pensions & Benefits	284		10,280	9,996	3619.57%	2,881	7,369	256.82%
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			928	928	N.A.	0	928	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			4,467	4,467	N.A.	0	4,467	N.A.
10	731.8 Contractual Services - Engr.			9	9	N.A.	0	9	N.A.
11	732.8 Contractual Services - Acct.			4,341	4,341	N.A.	0	4,341	N.A.
12	733.8 Contractual Services - Legal			1,765	1,765	N.A.	0	1,765	N.A.
13	734.8 Contractual Services - Mgmt. Fees			0	0	N.A.	0	0	N.A.
14	735.8 Contractual Services - Other			2,107	2,107	N.A.	0	2,107	N.A.
15	741.8 Rental of Building/Resu Prop.			842	842	N.A.	0	842	N.A.
16	742.8 Rental of Equipment			32	32	N.A.	0	32	N.A.
17	750.8 Transportation Expense			22	22	N.A.	0	22	N.A.
18	756.8 Insurance - Vehicle			2,560	2,560	N.A.	0	2,560	N.A.
19	757.8 Insurance - General Liability	486		2,980	2,494	513.09%	4,930	(1,950)	-39.56%
20	758.8 Insurance - Workman's Comp.			1,814	1,814	N.A.	0	1,814	N.A.
21	759.8 Insurance - Other			1,745	1,745	N.A.	0	1,745	N.A.
22	760.8 Advertising Expense			184	184	N.A.	0	184	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			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	350		22,929	22,579	6451.13%	3,550	19,379	545.81%
26	TOTAL SEWER O&M EXPENSES	1,120		110,994	109,674	9810.21%	11,361	99,633	876.94%
27	SUBTOTAL (see accts. 766 & 767)	1,120		110,994	109,674	9810.21%	11,361	99,633	88.70%
28	Average ERC's	528		2,855	2,327	440.72%			
29	Average Consumer Price Index - U	72.6		138.2	64	87.80%			
30	Compounded Multiplier =					914.41%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 10858.

Description of Calculation:

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

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

Column (6) = ((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 / Orange / University Shores
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 Salary & Wages - Employees	20,201	15.92%	
2	703.1-8 Salary & Wages - Officers, Etc.	0	N.A.	
3	704.1-8 Employee Pensions & Benefits	37,593	1304.91%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	20,396	N.A.	
6	715.1-8 Purchased Power	(132,477)	-58.82%	
7	718.1-8 Fuel for Power Purchased	598	N.A.	
8	719.1-8 Chemicals	26,318	N.A.	
9	720.1-8 Materials and Supplies	(4,825)	-13.49%	
10	731.1-8 Contractual Services - Engr.	245	N.A.	
11	732.1-8 Contractual Services - Acct.	4,341	N.A.	
12	733.1-8 Contractual Services - Legal	1,785	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	7,828	60.86%	
15	741.1-8 Rental of Building/Real Prop.	842	N.A.	
16	742.1-8 Rental of Equipment	3,020	N.A.	
17	750.1-8 Transportation Expense	11,323	945.94%	
18	756.1-8 Insurance - Vehicle	2,560	N.A.	
19	757.1-8 Insurance - General Liability	(1,950)	-39.56%	
20	758.1-8 Insurance - Workmen's Comp.	7,143	N.A.	
21	759.1-8 Insurance - Other	1,745	N.A.	
22	760.1-8 Advertising Expense	184	N.A.	
23	788.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	N.A.	
24	767.1-8 Reg. Comm. Exp. - Other	0	N.A.	
25	770.1-8 Bad Debt Expense	1,564	50.22%	
26	775.1-8 Miscellaneous Expenses	20,043	584.52%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		48,385	9.63%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Orange / University Shores

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 / Orange / University Shores

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: 8-10 (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	Milan & 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	20 - 85	82,972
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				29,459
32				Material & supplies
33				3,306
34				Others
35	FPSC			2,250
36				Filing fees with FPSC
37				
38				
39				
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AMORTIZATION OF RATE CASE EXPENSE:

	Total FPSC Filed	Allocation To System
Prior Unamortized Rate Case Expense		
Current Rate Case Expense	\$1,772,200	\$45,022
Total Projected Rate Case Expense	1,772,200	45,022
Annual Amortization Over 4 Years	\$443,050	\$11,256
Method of Allocation Between Systems:		
Average Number of Customers	101,044	2,567
% of Total	100%	2.5405%

(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 / Orange / University Shores

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 / Orange / University Shores

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 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-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 / Orange / University Shores

Docket No.: 920199-WS
Test Year End: 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
Prepared: 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	Acquisition	Adj. Exp.
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	40	2.50%	(0)	0	(0)
3	352.1 Franchises	84,212	40	2.50%	2,105	0	2,105
4	389.1 Other Plant & Misc.	9,492	18	5.56%	527	0	527
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	8,053	0	N.A.	0	0	0
7	354.2 Structures & Improvements	193,722	32	3.13%	6,054	0	6,054
8	360.2 Collection Sewers - F	1,180,731	30	3.33%	39,358	0	39,358
9	361.2 Collection Sewers - G	1,025,082	45	2.22%	22,780	0	22,780
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	294,365	38	2.63%	7,746	0	7,746
12	364.2 Flow Measuring Devices	2,925	5	20.00%	585	0	585
13	365.2 Flow Measuring Installation	60	38	2.63%	2	0	2
14	389.2 Other Plant & Misc. Equipment	416	18	5.56%	23	0	23
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	226,237	32	3.13%	7,070	0	7,070
18	370.3 Receiving Wells	78,780	32	3.13%	2,462	0	2,462
19	371.3 Pumping Equipment	336,599	18	5.56%	18,700	0	18,700
20	389.3 Other Plant & Misc. Equipment	34,430	18	5.56%	1,913	0	1,913
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	766,912	0	N.A.	0	0	0
23	354.4 Structures & Improvements	958,851	32	3.13%	29,964	0	29,964
24	380.4 Treatment & Disposal	1,487,791	18	5.56%	82,655	0	82,655
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	260,881	30	3.33%	8,696	0	8,696
27	389.4 Other Plant & Misc. Equipment	36,268	18	5.56%	2,015	0	2,015
28	GENERAL PLANT						
29	353.5 Land & Land Rights	13,483	0	N.A.	0	0	0
30	354.5 Structures & Improvements	66,954	40	2.50%	1,674	0	1,674
31	390.5 Office Furniture & Equipment	34,353	15	6.67%	2,290	0	2,290
32	390.51 Computer Equipment	53,074	6	16.67%	8,846	0	8,846
33	391.5 Transportation Equipment	45,624	6	16.67%	7,604	0	7,604
34	392.5 Stores Equipment	373	18	5.56%	21	0	21
35	393.5 Tools, Shop, & Garage	17,288	16	6.25%	1,080	0	1,080
36	394.5 Laboratory Equipment	3,829	15	6.67%	255	0	255
37	395.5 Power Operated Equipment	22,538	12	8.33%	1,878	0	1,878
38	396.5 Communication Equipment	7,111	10	10.00%	711	0	711
39	397.5 Miscellaneous Equipment	2,410	15	6.67%	161	0	161
40	398.5 Other Tangible Plant	1,884	10	10.00%	188	0	188
41							
42	INTANGIBLE PLANT	93,694		2.81%	2,632	0	2,632
43	COLLECTION PLANT	2,705,354		2.83%	76,547	0	76,547
44	SYSTEM PUMPING PLANT	678,046		4.46%	30,144	0	30,144
45	TREATMENT AND DISPOSAL	3,510,702		3.51%	123,330	0	123,330
46	GENERAL PLANT	268,921		9.19%	24,708	0	24,708
47							
48	TOTAL DEPRECIATION EXPENSE	7,254,716		3.55%	257,362	0	257,362
49	AMORTIZATION OF CIAC				(128,848)	0	(128,848)
50	NON-USED AND USEFUL				(22,327)	0	(22,327)
51	NET DEPRECIATION EXPENSE - SEWER				106,187	0	106,187

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Orange / University Shores

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 Expenses		
				Per Books	Adjustment	Adjusted CIAC Amort.
1	Plant Capacity Fees	0	4.51%	0	0	0
2	Line/Main Extension Fees	2,622,858	3.20%	83,869	0	83,869
3	Contributed Lines	1,346,510	3.20%	43,056	0	43,056
4	Cont. Ppty. Other Than Lines	41,641	3.76%	1,566	0	1,566
5	Service Installation Fees	13,566	2.83%	357	0	357
6	TOTAL SEWER CIAC AMORT. EXPENSE	4,024,575		128,848	0	128,848

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 / Orange / University Shores

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	384.2 Flow Measuring Devices	2,925	595	20.00%	
3	385.2 Flow Measuring Installation	60	2	2.63%	
4	354.4 Structures & Improvements	958,851	29,964	3.13%	
5	380.4 Treatment & Disposal	1,487,781	82,655	5.56%	
6	381.4 Plant Sewers	0	0	N.A.	
7	382.4 Outfall Sewer Lines	260,881	8,896	3.33%	
8	389.4 Other Plant & Misc. Equipment	36,268	2,015	5.56%	
9	COMPOSITE RATE	2,746,775	123,917	4.51%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	193,722	6,054	3.13%	
12	360.2 Collection Sewers - F	1,180,731	39,358	3.33%	
13	361.2 Collection Sewers - G	1,025,082	22,780	2.22%	
14	362.2 Special Collection	0	0	N.A.	
15	389.2 Other Plant & Misc. Equipment	416	23	5.56%	
16	354.3 Structures & Improvements	226,237	7,070	3.13%	
17	370.3 Receiving Wells	78,780	2,462	3.13%	
18	371.3 Pumping Equipment	336,599	18,700	5.56%	
19	389.3 Other Plant & Misc. Equipment	34,430	1,913	5.56%	
20	COMPOSITE RATE	3,075,996	98,359	3.20%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	294,365	7,746	2.63%	
23	COMPOSITE RATE	294,365	7,746	2.63%	
24	OTHERS: (Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	2,746,775	123,917	4.51%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	3,075,996	98,359	3.20%	
27	Service Installation Fees (Line 23)	294,365	7,746	2.63%	
28	COMPOSITE RATE	6,117,136	230,022	3.76%	

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 / Orange / University Shores
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)
		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	2,105	0	2,105		0.00%	0
4	389.1 Other Plant & Misc.	527	0	527		0.00%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0		0.00%	0
7	354.2 Structures & Improvements	8,054	2,712	3,342		27.00%	902
8	360.2 Collection Sewers - F	39,358	16,527	22,830		27.00%	6,164
9	361.2 Collection Sewers - G	22,780	14,349	8,431		27.00%	2,276
10	362.2 Special Collecting	0	0	0		0.00%	0
11	363.2 Services to Customers	7,746	0	7,746		0.00%	0
12	364.2 Flow Measuring Devices	585	0	585		0.00%	0
13	365.2 Flow Measuring Installation	2	0	2		0.00%	0
14	389.2 Other Plant & Misc. Equipment	23	6	17		0.00%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0		0.00%	0
17	354.3 Structures & Improvements	7,070	3,167	3,903		27.00%	1,054
18	370.3 Receiving Wells	2,462	1,103	1,359		27.00%	367
19	371.3 Pumping Equipment	18,700	4,712	13,988		27.00%	3,777
20	389.3 Other Plant & Misc. Equipment	1,913	482	1,431		27.00%	386
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0		0.00%	0
23	354.4 Structures & Improvements	29,964	0	29,964		6.00%	1,798
24	380.4 Treatment & Disposal	82,655	0	82,655		6.00%	4,959
25	381.4 Plant Sewers	0	0	0		0.00%	0
26	382.4 Outfall Sewer Lines	8,696	0	8,696		6.00%	522
27	389.4 Other Plant & Misc. Equipment	2,015	0	2,015		6.00%	121
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0		0.00%	0
30	354.5 Structures & Improvements	1,674	0	1,674		0.00%	0
31	390.5 Office Furniture & Equipment	2,290	0	2,290		0.00%	0
32	390.51 Computer Equipment	8,846	0	8,846		0.00%	0
33	391.5 Transportation Equipment	7,604	0	7,604		0.00%	0
34	392.5 Stores Equipment	21	0	21		0.00%	0
35	393.5 Tools, Shop, & Garage	1,080	0	1,080		0.00%	0
36	394.5 Laboratory Equipment	255	0	255		0.00%	0
37	395.5 Power Operated Equipment	1,878	0	1,878		0.00%	0
38	396.5 Communication Equipment	711	0	711		0.00%	0
39	397.5 Miscellaneous Equipment	161	0	161		0.00%	0
40	398.5 Other Tangible Plant	188	0	188		0.00%	0
41							
42	INTANGIBLE PLANT	2,632	0	2,632			0
43	COLLECTION PLANT	76,547	33,593	42,954			9,343
44	SYSTEM PUMPING PLANT	30,144	9,463	20,682			5,584
45	TREATMENT AND DISPOSAL	123,330	0	123,330			7,400
46	GENERAL PLANT	24,708	0	24,708			0
47							
48	TOTAL	257,362	43,056	214,306			22,327
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					10.42%	

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

Present Income - Interim / Final

Company: SSU / Orange / University Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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:	38,682	750	39,433	See Notes		
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	38,682	750	39,433			
3	PAYROLL TAXES:						
4	(Adjustments)						
5		0	18,345	18,345	See Notes		
6		0	0	0			
7	TOTAL	0	18,345	18,345			
8	REAL ESTATE & PERSONAL PROPERTY TAXES:						
9	(Adjustments)						
10		66,731	0	66,731			
11		0	0	0			
12	TOTAL	66,731	0	66,731			
13	OTHER:						
14	(Adjustments)						
15		0	0	0			
16		0	0	0			
17	TOTAL	0	0	0			
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	105,414	19,096	124,509		B-2 (S)	
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	105,414	19,096	124,509		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 / Orange / University Shores
Docket No.: 820190-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 Revenue	859,803	16,676	876,279	859,803	16,676	876,279	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	542,004	(14,130)	527,855	542,004	45,204	587,298	B-8 (S)	-
5	Depreciation, net of CIAC Amort.	106,187	0	106,187	106,187	0	106,187	B-14 (S)	-
6	Amortization	(1,431)	0	(1,431)	(1,431)	0	(1,431)	B-18 (S)	-
7	Taxes Other Than Income	105,414	19,096	124,509	105,414	19,096	124,509	B-15 (S)	-
8	Pre Tax Operating Expenses	752,264	4,958	757,220	752,264	64,300	816,564	-	-
9	TOTAL PRE-TAX INCOME	107,339	11,720	119,059	107,339	(47,624)	59,715	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	107,339	11,720	119,059	107,339	(47,624)	59,715	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	3,159,917	(11,735)	3,148,182	3,159,917	(4,317)	3,155,600	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	183,275	(681)	182,595	183,275	(250)	183,025	-	-
17	Total Taxable Income	(75,936)	12,400	(63,536)	(75,936)	(47,373)	(123,310)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(28,575)	4,668	(23,907)	(28,575)	(17,827)	(46,401)	-	-
20	Less:								
21	Parent Debt Adjustment	18,468	0	18,468	18,468	0	18,468	C-9 (S)	-
22	Investment Tax Credit	3,274	0	3,274	3,274	0	3,274	C-8 (S)	-
23	TOTAL INCOME TAXES	(40,316)	4,668	(43,980)	(40,316)	(17,827)	(60,143)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Orange / University Shores

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. 10858	1991 Acquisition Adjustment Amort. Exp.			Supporting Schedules	Recap Schedules
				Per Books	Adjustment	Adjusted Aqu. Adj. Amortization		
1	Total Amortization Expense	(79,890)	2.00%	(1,598)	0	(1,598)		A-20 (S)
2	Less: Non-Used & Useful Amort. Exp.			(166)	0	(166)	See Below	
3	NET AMORTIZATION EXPENSE			(1,431)	0	(1,431)		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	(1,598)	0	(1,598)	Above	
2	Composite Non-Used & Useful Net Dep. (%)	10.42%	0.00%	10.42%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	(166)	0	(166)		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Venetian Village - 567

Lake County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Lake / Venetian Village
Docket No.: 920199-WVS
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	180,783	(820)	180,163	A-6 (S)
2	Utility Land & Land Rights	17,885	0	17,885	A-6 (S)
3	Non-Used & Useful	(3,924)	0	(3,924)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(77,340)	10	(77,330)	A-10 (S)
6	CIAC	(142,763)	0	(142,763)	A-12 (S)
7	Accumulated Amortization of CIAC	61,929	0	61,929	A-14 (S)
8	Acquisition Adjustments	17,500	0	17,500	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	(3,821)	0	(3,821)	A-20 (S)
10	Advances for Construction	0	0	0	A-16 (S)
11	Deferred Tax	108	0	108	C-7 (S)
12	Working Capital Allowance	3,246	183	3,429	A-17 (S)
13	TOTAL SEWER RATE BASE	53,501	(427)	53,175	

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Lake / Venetian Village
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	180,783	(620)	180,163	A-6 (S)	
2	Utility Land & Land Rights	17,885	0	17,885	A-6 (S)	
3	Non-Used & Useful	(3,924)	0	(3,924)	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(77,340)	10	(77,330)	A-10 (S)	
6	CIAC	(142,763)	0	(142,763)	A-12 (S)	
7	Accumulated Amortization of CIAC	61,929	0	61,929	A-14 (S)	
8	Acquisition Adjustments	17,500	0	17,500	A-20 (S)	
9	Accum. Amort. of Acq. Adjust.	(3,821)	0	(3,821)	A-20 (S)	
10	Advances for Construction	0	0	0	A-16 (S)	
11	Deferred Tax	108	0	108	C-7 (S)	
12	Working Capital Allowance	3,246	(70)	3,175	A-17 (S)	
13	TOTAL SEWER RATE BASE	53,601	(580)	52,921		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: BSU / Lake / Venetian Village

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			Supporting Schedules
Line No.	Description	Beginning	Ending	Average	
1	A. UTILITY PLANT IN SERVICE (Interim / Final):				
2	1. To zero out Organizational Costs balance.	(1,239)	0	(620)	A-6 (S)
3					
4	2.				
5					
6					
7		(1,239)	0	(620)	
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.	113	113	113	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	(207)	(103)	
33					
34					
35					
36					
37		113	(94)	10	
38					
39					
40	F. CIAC (Interim / Final):				
41	1.				A-12 (S)
42					
43	2.				
44					
45		0	0	0	
46					
47					
48					
49					
50					
51					
52					
53					
54					
55	(continued...)				

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Lake / Venetian Village

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)
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).	(70)	(70)	(70)	A-17 (S)
38					
39	2.				
40					
41		(70)	(70)	(70)	
42					
43	M. WORKING CAPITAL ALLOWANCE (Final):				
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	183	183	183	A-17 (S)
45					
46	2.				
47					
48		183	183	183	
49					
50					
51					
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(1,196)	(164)	(680)	
53					
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(943)	89	(427)	
55					

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Venetian Village

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	147,362
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	147,362
38	1985 Additions	18,034
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	18,034
42	12/31/85 BALANCE	165,396

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Venetian Village

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	165,396
2	1986 Additions	8,538
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	8,538
6	12/31/86 BALANCE	173,934
7	1987 Additions	9,740
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	9,740
11	12/31/87 BALANCE	183,674
12	1988 Additions	12,051
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	12,051
16	12/31/88 BALANCE	195,725
17	1989 Additions	2,427
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	2,427
21	12/31/89 BALANCE	198,152
22	1990 Additions (A/C 101)	3,756
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	3,756
27	12/31/90 BALANCE	201,908
28	1990 General Plant Reallocation Adjustments *	(3,772)
29	12/31/90 ADJUSTED BALANCE	198,136
30	1991 Additions (A/C 101)	1,063
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	1,063
35	12/31/91 BALANCE	199,199

* 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 / Venetian Village

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)

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.

	(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	1,239	(1,239)	0	(0)	(1,239)	0	(0)	619	(620)	(0)
3	352.1 Franchises	327	0	0	327	0	0	327	327	0	327
4	389.1 Other Plant & Misc.	2,197	0	0	2,197	0	0	2,197	2,197	0	2,197
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	14	0	0	14	0	0	14	14	0	14
7	354.2 Structures & Improvements	78	0	0	78	0	0	78	78	0	78
8	360.2 Collection Sewers - F	10,648	0	0	10,648	0	0	10,648	10,648	0	10,648
9	361.2 Collection Sewers - G	51,058	0	0	51,058	0	0	51,058	51,058	0	51,058
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	10,670	0	0	10,670	0	0	10,670	10,670	0	10,670
12	364.2 Flow Measuring Devices	3,812	0	0	3,812	0	0	3,812	3,812	0	3,812
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	9,429	0	0	9,429	0	0	9,429	9,429	0	9,429
18	370.3 Receiving Wells	115	0	0	115	0	0	115	115	0	115
19	371.3 Pumping Equipment	32,769	22	0	32,791	0	0	32,791	32,780	0	32,780
20	389.3 Other Plant & Misc. Equipm	42	0	0	42	0	0	42	42	0	42
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	17,440	0	0	17,440	0	0	17,440	17,440	0	17,440
23	354.4 Structures & Improvements	4,100	0	0	4,100	0	0	4,100	4,100	0	4,100
24	380.4 Treatment & Disposal	28,106	1,623	0	29,729	0	0	29,729	28,917	0	28,917
25	381.4 Plant Sewers	1,166	0	0	1,166	0	0	1,166	1,166	0	1,166
26	382.4 Outfall Sewer Lines	283	0	0	283	0	0	283	283	0	283
27	389.4 Other Plant & Misc. Equipm	16,365	0	0	16,365	0	0	16,365	16,365	0	16,365
28	GENERAL PLANT										
29	353.5 Land & Land Rights	438	(15)	0	423	0	0	423	431	0	431
30	354.5 Structures & Improvements	2,113	52	0	2,165	0	0	2,165	2,139	0	2,139
31	380.5 Office Furniture & Equipme	1,089	18	0	1,106	0	0	1,106	1,097	0	1,097
32	380.51 Computer Equipment	1,435	521	0	1,956	0	0	1,956	1,695	0	1,695
33	391.5 Transportation Equipment	1,403	108	0	1,512	0	0	1,512	1,457	0	1,457
34	392.5 Stores Equipment	11	3	0	13	0	0	13	12	0	12
35	393.5 Tools, Shop, & Garage	557	(10)	0	547	0	0	547	552	0	552
36	394.5 Laboratory Equipment	118	8	0	126	0	0	126	122	0	122
37	395.5 Power Operated Equipment	752	(65)	0	688	0	0	688	720	0	720
38	396.5 Communication Equipment	219	17	0	236	0	0	236	227	0	227
39	397.5 Miscellaneous Equipment	68	18	0	86	0	0	86	77	0	77
40	398.5 Other Tangible Plant	59	3	0	62	0	0	62	60	0	60
41											
42	INTANGIBLE PLANT	3,763	(1,239)	0	2,524	(1,239)	0	2,524	3,143	(620)	2,524
43	COLLECTION PLANT	76,296	0	0	76,296	0	0	76,296	76,296	0	76,296
44	SYSTEM PUMPING PLANT	42,355	22	0	42,377	0	0	42,377	42,366	0	42,366
45	TREATMENT AND DISPOSAL	67,460	1,623	0	69,083	0	0	69,083	68,271	0	68,271
46	GENERAL PLANT	8,261	658	0	8,919	0	0	8,919	8,590	0	8,590
47											
48	TOTAL PLANT IN SERVICE	199,136	1,063	0	199,199	(1,239)	0	199,199	198,667	(620)	198,048
49	LAND & LAND RIGHTS	17,892	(15)	0	17,877	0	0	17,877	17,885	0	17,895
50	TOTAL PIS LESS LAND	180,244	1,077	0	181,321	(1,239)	0	181,321	180,783	(620)	180,163

*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 / Lake / Venetian Village

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) Adjusted Utility Balance	(2) Remove Centrl. CIAC Property	(3) Remove Advances For Construction	(4) Invested Plant In Service	(5) Percentage	(6) Average Amount
		AVERAGE 1991 INVESTED PLANT IN SERVICE				1991 NON-USED & USEFUL	
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	0	(0)	0%	0
3	352.1 Franchises	327	0	0	327	0%	0
4	389.1 Other Plant & Misc.	2,197	0	0	2,197	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	14	0	0	14	0%	0
7	354.2 Structures & Improvements	78	0	0	78	0%	0
8	360.2 Collection Sewers - F	10,648	0	0	10,648	0%	0
9	361.2 Collection Sewers - G	51,058	0	0	51,058	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	10,670	0	0	10,670	0%	0
12	364.2 Flow Measuring Devices	3,812	0	0	3,812	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	9,429	0	0	9,429	0%	0
18	370.3 Receiving Wells	115	0	0	115	0%	0
19	371.3 Pumping Equipment	32,780	0	0	32,780	0%	0
20	389.3 Other Plant & Misc. Equipmen	42	0	0	42	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	17,440	0	0	17,440	0%	0
23	354.4 Structures & Improvements	4,100	0	0	4,100	14%	574
24	380.4 Treatment & Disposal	28,917	0	0	28,917	14%	4,048
25	381.4 Plant Sewers	1,166	0	0	1,166	14%	163
26	382.4 Outfall Sewer Lines	283	0	0	283	14%	40
27	389.4 Other Plant & Misc. Equipmen	16,365	0	0	16,365	14%	2,291
28	GENERAL PLANT						
29	353.5 Land & Land Rights	431	0	0	431	0%	0
30	354.5 Structures & Improvements	2,139	0	0	2,139	0%	0
31	390.5 Office Furniture & Equipment	1,097	0	0	1,097	0%	0
32	390.51 Computer Equipment	1,695	0	0	1,695	0%	0
33	391.5 Transportation Equipment	1,457	0	0	1,457	0%	0
34	392.5 Stores Equipment	12	0	0	12	0%	0
35	393.5 Tools, Shop, & Garage	552	0	0	552	0%	0
36	394.5 Laboratory Equipment	122	0	0	122	0%	0
37	395.5 Power Operated Equipment	720	0	0	720	0%	0
38	396.5 Communication Equipment	227	0	0	227	0%	0
39	397.5 Miscellaneous Equipment	77	0	0	77	0%	0
40	398.5 Other Tangible Plant	60	0	0	60	0%	0
41							
42	INTANGIBLE PLANT	2,524	0	0	2,524		0
43	COLLECTION PLANT	76,296	0	0	76,296		0
44	SYSTEM PUMPING PLANT	42,366	0	0	42,366		0
45	TREATMENT AND DISPOSAL	68,271	0	0	68,271		7,116
46	GENERAL PLANT	8,590	0	0	8,590		0
47							
48	TOTAL PLANT IN SERVICE	198,049	0	0	198,049		7,116
49	LAND & LAND RIGHTS	17,885	0	0	17,885		0
50	TOTAL PIS LESS LAND	180,163	0	0	180,163		7,116
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						3.59%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Lake / Venetian Village
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	7,116	0	7,116	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(3,641)	0	(3,641)	A-10 (S)
4	Other (Net Acquisition Adjustments)	449	0	449	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	3,924	0	3,924	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1981

Company: SSU / Lake / Venetian Village

Docket No.: 920199-WS
Test Year Ended: 12/31/81
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-6 (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 17168 ENDED 12/31/84	33,975
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	33,975
38	1985 Additions	5,629
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	5,629
42	12/31/85 BALANCE	39,604

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Venetian Village

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	39,504
2	1986 Additions	6,232
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	6,232
6	12/31/86 BALANCE	45,836
7	1987 Additions	6,670
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	6,670
11	12/31/87 BALANCE	52,506
12	1988 Additions	7,131
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	7,131
16	12/31/88 BALANCE	59,637
17	1989 Additions	7,475
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	7,475
21	12/31/89 BALANCE	67,112
22	1990 Additions	7,893
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	7,893
26	12/31/90 BALANCE	75,005
27	1990 General Plant Reallocation Adjustments *	(1,797)
28	12/31/90 ADJUSTED BALANCE	73,208
29	1991 Additions	8,254
30	1991 Retirements	0
31	1991 Adjustments	94
32	1991 Net Additions	8,358
33	12/31/91 BALANCE	81,566

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Venetian Village

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [] Final [X]

Historic [X] Projected []

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

FPSC

Schedule: A-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	113	(0)	113	(113)	(113)	(0)	113	(113)	(0)
3	352.1 Franchises	48	8	56	0	0	56	52	0	52
4	389.1 Other Plant & Misc.	327	122	449	0	0	449	388	0	388
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	53	2	56	0	0	56	55	0	55
8	360.2 Collection Sewers - F	4,749	355	5,104	0	0	5,104	4,926	0	4,926
9	361.2 Collection Sewers - G	18,152	1,135	19,286	0	0	19,286	18,719	0	18,719
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	4,118	281	4,399	0	0	4,399	4,258	0	4,258
12	364.2 Flow Measuring Devices	632	762	1,294	0	0	1,294	913	0	913
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	2	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	1,774	295	2,068	0	0	2,068	1,921	0	1,921
18	370.3 Receiving Wells	10	4	13	0	0	13	12	0	12
19	371.3 Pumping Equipment	15,953	1,821	17,774	0	0	17,774	16,864	0	16,864
20	389.3 Other Plant & Misc. Equipme	12	2	15	0	0	15	13	0	13
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	1,452	128	1,580	0	0	1,580	1,516	0	1,516
24	380.4 Treatment & Disposal	12,825	1,607	14,432	0	0	14,432	13,628	0	13,628
25	381.4 Plant Sewers	515	33	549	0	0	549	532	0	532
26	382.4 Outfall Sewer Lines	23	9	33	0	0	33	28	0	28
27	389.4 Other Plant & Misc. Equipme	9,848	909	10,757	0	0	10,757	10,303	0	10,303
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	279	53	333	0	0	333	306	0	306
31	390.5 Office Furniture & Equipment	351	73	424	0	0	424	388	0	388
32	390.51 Computer Equipment	180	263	463	0	207	670	321	103	425
33	391.5 Transportation Equipment	888	243	1,131	0	0	1,131	1,009	0	1,009
34	392.5 Stores Equipment	3	1	4	0	0	4	4	0	4
35	393.5 Tools, Shop, & Garage	252	35	287	0	0	287	269	0	269
36	394.5 Laboratory Equipment	53	8	61	0	0	61	57	0	57
37	395.5 Power Operated Equipment	575	60	635	0	0	635	605	0	605
38	396.5 Communication Equipment	84	23	107	0	0	107	95	0	95
39	397.5 Miscellaneous Equipment	12	5	17	0	0	17	15	0	15
40	398.5 Other Tangible Plant	24	6	30	0	0	30	27	0	27
41		0								
42	INTANGIBLE PLANT	488	130	618	(113)	(113)	505	553	(113)	440
43	COLLECTION PLANT	27,605	2,536	30,141	0	0	30,141	28,873	0	28,873
44	SYSTEM PUMPING PLANT	17,749	2,122	19,871	0	0	19,871	18,810	0	18,810
45	TREATMENT AND DISPOSAL	24,664	2,687	27,351	0	0	27,351	26,007	0	26,007
46	GENERAL PLANT	2,702	789	3,491	0	207	3,698	3,096	103	3,200
47										
48	TOTAL SEWER ACCUM. DEP.	73,208	8,264	81,472	(113)	94	81,566	77,340	(10)	77,330

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Lake / Venetian Village

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	52	0	52	0%	0	
4	389.1 Other Plant & Misc.	388	0	388	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	55	0	55	0%	0	
8	360.2 Collection Sewers - F	4,926	0	4,926	0%	0	
9	361.2 Collection Sewers - G	18,719	0	18,719	0%	0	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	4,258	0	4,258	0%	0	
12	364.2 Flow Measuring Devices	913	0	913	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	1,921	0	1,921	0%	0	
18	370.3 Receiving Wells	12	0	12	0%	0	
19	371.3 Pumping Equipment	16,864	0	16,864	0%	0	
20	389.3 Other Plant & Misc. Equipment	13	0	13	0%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	1,516	0	1,516	14%	212	
24	380.4 Treatment & Disposal	13,628	0	13,628	14%	1,908	
25	381.4 Plant Sewers	532	0	532	14%	74	
26	382.4 Outfall Sewer Lines	28	0	28	14%	4	
27	389.4 Other Plant & Misc. Equipment	10,303	0	10,303	14%	1,442	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	306	0	306	0%	0	
31	390.5 Office Furniture & Equipment	388	0	388	0%	0	
32	390.51 Computer Equipment	425	0	425	0%	0	
33	391.5 Transportation Equipment	1,009	0	1,009	0%	0	
34	392.5 Stores Equipment	4	0	4	0%	0	
35	393.5 Tools, Shop, & Garage	269	0	269	0%	0	
36	394.5 Laboratory Equipment	57	0	57	0%	0	
37	395.5 Power Operated Equipment	605	0	605	0%	0	
38	396.5 Communication Equipment	95	0	95	0%	0	
39	397.5 Miscellaneous Equipment	15	0	15	0%	0	
40	398.5 Other Tangible Plant	27	0	27	0%	0	
41							
42	INTANGIBLE PLANT	440	0	440		0	
43	COLLECTION PLANT	28,873	0	28,873		0	
44	SYSTEM PUMPING PLANT	18,810	0	18,810		0	
45	TREATMENT AND DISPOSAL	26,007	0	26,007		3,641	
46	GENERAL PLANT	3,200	0	3,200		0	
47							
48	TOTAL SEWER ACCUM. DEP.	77,330	0	77,330		3,641	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =					4.71%	

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Venetian Village

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 17168 ENDED 12/31/84	137,338
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	137,338
38	1985 Additions	350
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	350
42	12/31/85 BALANCE	137,688

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Venetian Village

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	137,698
2	1986 Additions	350
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	350
6	12/31/86 BALANCE	138,038
7	1987 Additions	350
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	350
11	12/31/87 BALANCE	138,388
12	1988 Additions	2,800
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	2,800
16	12/31/88 BALANCE	141,188
17	1989 Additions	350
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	350
21	12/31/89 BALANCE	141,538
22	1990 Additions	1,050
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	1,050
26	12/31/90 BALANCE	142,588
27	1991 Additions	350
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	350
31	12/31/91 BALANCE	142,938

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Venetian Village

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

Historic [X] Projected []

Explanation: Provide the beginning, ending, and average balances

of CIAC, by classification for the prior year and the test year.

if a projected year is employed, provide breakdown for base year

and intermediate year also.

FPSC

Schedule: A-12 (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	142,588	350	142,938	0	0	142,938	142,763	0	142,763
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	142,588	350	142,938	0	0	142,938	142,763	0	142,763

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Venetian Village

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	32,786
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	32,786
38	1985 Additions	4,304
39	1985 Retirements	0
40	1985 Adjustments	0
41	1985 Net Additions	4,304
42	12/31/85 BALANCE	37,090

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Lake / Venetian Village

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	37,090
2	1986 Additions	4,315
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	4,315
6	12/31/86 BALANCE	41,405
7	1987 Additions	4,326
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	4,326
11	12/31/87 BALANCE	45,731
12	1988 Additions	4,376
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,376
16	12/31/88 BALANCE	50,107
17	1989 Additions	4,424
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,424
21	12/31/89 BALANCE	54,531
22	1990 Additions	4,921
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	4,921
26	12/31/90 BALANCE	59,452
27	1991 Additions	4,954
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	4,954
31	12/31/91 BALANCE	64,406

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Lake / Venetian Village

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	59,452	4,954	64,406	0	0	64,406	61,929	0	61,929	
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	59,452	4,954	64,406	0	0	64,406	61,929	0	61,929	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Lake / Venetian Village

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 / Venetian Village

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 / Venetian Village

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 / Venetian Village
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	25,964	(561)	25,403	25,964	1,465	27,429	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	3,246	(70)	3,175	3,246	183	3,429	

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920199-WS

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

Test Year Ended: 12/31/91

Page 1 of 1

Interim ☐ Final ☒

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

Preparer: Richard Ausman

Historic ☒ Projected ☐

(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	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	2,683,680
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,901,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,236,942
21			
22	TOTAL CURRENT ASSETS	11,256,194	19,363,031
23			
24	Bond Proceeds Receivable	2,250,000	0
25	Deferred Tax Assets	13,337,054	11,493,900
26	Unamortized Debt Issue Costs	446,717	515,539
27	Deferred Rate Case Expense	1,055,876	1,283,604
28	Loans to Related Parties	0	0
29	Other	1,264,225	1,429,415
30			
31	TOTAL OTHER ASSETS AND DEFERRED CHARGES	18,353,872	14,722,458
32			
33	TOTAL ASSETS	245,517,268	235,854,953

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

Company: Southern States Utilities (Consolidated)

FPSC

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2)		(3)	
		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	5,777,828		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		184,187	
15	Notes Payable	3,821		22,316	
16	Customer Deposits	1,848,825		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	21,708,504		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	80,319,480		80,236,631	
28	Advances For Construction	1,092,297		824,953	
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 / Lake / Venetian Village

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-16 (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. 17168 ENDED 12/31/84	17,500	BALANCE PER ORDER NO. 17168 ENDED 12/31/84	(1,546)
2	Adjustments	0	Adjustments	0
3	12/31/90 BALANCE	17,500	12/31/84 Adjusted Balance	(1,546)
4	12/31/91 BALANCE	17,500	Amortization from 1/1/85 thru 12/31/90	(2,100)
5	Average 1991 Acq. Adj. (Per Books/adjustments)	17,500	12/31/90 BALANCE	(3,646)
6			1991 Amortization Expense	(350)
7			12/31/91 BALANCE	(3,996)
			Avg. 1991 Accum. Amort. Acq. Adj.	(3,821)

	(1)	(2)	(3)	(4)
	NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION			
		1991	Supporting Schedules	Recap Schedules
8	ACQUISITION ADJUSTMENTS:			
9	Average Adjusted Balance (L5)	17,500	Above	-
10	Composite Non-Used & Useful Plant in Service - %	3.59%	A-6 (S)	-
11	AVERAGE NON-USED & USEFUL AMOUNT	629	-	-
12	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
13	Average Adjusted Balance (L7)	(3,821)	Above	-
14	Composite Non-Used & Useful Accumulated Depreciation - %	4.71%	A-10 (S)	-
15	AVERAGE NON-USED & USEFUL AMOUNT	(180)	-	-
16	NET NON-USED AND USEFUL AMOUNT (L11 + L15)	449	-	A-7 (W)

Sewer Income Statement

Historical Test Year Ended 12/31/91

Venetian Village - 567

Lake County (SSU)

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

Company: SSU / Lake / Venetian Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	33,158	485	33,643	8,723	42,366	25.93%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	33,158	485	33,643	8,723	42,366		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	25,964	1,485	27,429	0	27,429		B-6 (S)
6	Depreciation, net of CIAC Amort.	2,934	0	2,934	0	2,934		B-14 (S)
7	Amortization	334	0	334	0	334		B-18 (S)
8	Taxes Other Than Income	2,542	730	3,273	393	3,665		B-15, B-3 (S)
9	Provision For Income Taxes	(649)	(634)	(1,283)	3,135	1,851		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	31,125	1,561	32,686	3,527	36,213		
11	NET OPERATING INCOME:	2,033	(1,076)	957	5,195	5,152		
12	RATE BASE	53,601		53,175		53,175		A-2 (S)
13	RATE OF RETURN	3.79%		1.80%		11.57%		D-1 (S)

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

Company: SSU / Lake / Venetian Village
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	33,158	485	33,643	6,988	40,631	20.77%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	33,158	485	33,643	6,988	40,631		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	25,964	(561)	25,403	0	25,403		B-6 (S)
6	Depreciation, net of CIAC Amort.	2,934	0	2,934	0	2,934		B-14 (S)
7	Amortization	334	0	334	0	334		B-18 (S)
8	Taxes Other Than Income	2,542	730	3,273	314	3,587		B-15, B-3 (S)
9	Provision For Income Taxes	(649)	134	(516)	2,511	1,996		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	31,125	303	31,428	2,826	34,254		
11	NET OPERATING INCOME:	2,033	182	2,215	4,162	6,377		
12	RATE BASE	53,601		52,921		52,921		A-2 (S)
13	RATE OF RETURN	3.79%		4.19%		12.05%		D-1 (S)

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

Company: SSU / Lake / Venetian Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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	52,921	53,175	A-2 (S)	-
5	Required Income (L3 x L4)	6,377	6,152	-	-
6	Adjusted Income under Present Rates	2,215	957	B-2 (S)	-
7	Income Deficiency (L5 - L6)	4,162	5,195	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	6,673	8,330	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	<u>6,968</u>	<u>8,723</u>	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	6,673	8,330	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	<u>2,511</u>	<u>3,135</u>	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	<u>314</u>	<u>393</u>	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	<u>4,162</u>	<u>5,195</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%	13.95%	6.29%
25	Adjustment for Gas	-2.41%	13.95%	-0.34%
26	TOTAL	<u>100.00%</u>		<u>12.05%</u>

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Lake / Venetian Village

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)
Line No.	Description	PRESENT INCOME ADJUSTMENTS		Supporting Schedules
		Interim	Final	
1	A. REVENUES:			
2	1. Difference between Booked & Annualized Revenues.	485	485	B-4 (S)
3				
4	2.			
5				
6				
7		485	485	
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.	(561)	(561)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		360	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		77	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		137	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(11)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		721	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		742	B-6 (S)
22				
23		(561)	1,465	
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.	22	22	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	709	709	B-15 (S)
43	and reclassify consistent with NARUC.			
44		730	730	
45				
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	0	0	B-17 (S)
48				
49	2.			
50				
51		134	(634)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	182	(1,076)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Lake / Venetian Village
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	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	32,718	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	33,148	495	33,643
	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	10	0	
17	SUBTOTAL OTHER SEWER SALES	10	(10)	0
18	TOTAL SEWER SALES	33,158	485	33,643
	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)	33,158	485	33,643
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	33,158	485	33,643

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 / Venetian Village

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

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

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

0628

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	8,211	514	8,724	5,909	295	6,205	577	90	667	1,725	128	1,853	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	2,388	(16)	2,383	1,609	(443)	1,166	165	(46)	119	625	473	1,098	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	1,532	56	1,587	1,532	56	1,587	0	0	0	0	0	0	
6	715 Purchased Power	8,707	3	8,710	8,677	0	8,677	0	3	3	30	0	30	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	771	28	799	771	28	799	0	0	0	0	0	0	
9	720 Materials and Supplies	1,417	64	1,481	1,269	46	1,315	6	10	15	143	8	151	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	139	6	145	0	0	0	0	0	0	139	6	145	
12	733 Contractual Services - Legal	56	3	60	0	0	0	0	0	0	56	3	60	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,086	42	1,127	1,018	37	1,055	0	0	0	67	5	72	
15	741 Rental of Building/Real Prop.	27	13	40	0	0	0	0	0	0	27	13	40	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	496	22	518	494	18	512	1	4	5	1	0	1	
18	756 Insurance - Vehicle	82	14	96	0	0	0	0	0	0	82	14	96	
19	757 Insurance - General Liability	95	11	106	0	0	0	0	0	0	95	11	106	
20	758 Insurance - Workman's Comp.	2	285	287	0	206	206	0	21	21	2	58	60	
21	759 Insurance - Other	56	2	58	0	0	0	0	0	0	56	2	58	
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	360	360	0	0	0	0	0	0	0	360	360	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	149	10	159	0	0	0	149	10	159	0	0	0	
26	775 Miscellaneous Expenses	734	49	783	0	0	0	1	3	5	732	46	778	
27	TOTAL SEWER O&M EXPENSES	25,964	1,465	27,429	21,279	243	21,523	899	93	992	3,786	1,128	4,914	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	8,211	514	8,724	5,909	295	6,205	577	90	667	1,725	128	1,853	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	2,388	(16)	2,383	1,609	(443)	1,166	165	(46)	119	625	473	1,098	
32	TOTAL SEWER LABOR COSTS	10,609	498	11,107	7,518	(147)	7,371	742	44	786	2,349	601	2,951	

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

Company: SSU / Lake / Venetian Village

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

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

FPSC
Schedule: B-6 (S)
Page 2 of 10
Preparer: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 2 - 5)
Recap Schedule: B-2 (S)

0629

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	8,211	0	8,211	5,909	0	5,909	577	0	577	1,725	0	1,725	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	2,398	(635)	1,563	1,609	(483)	1,125	165	(55)	110	625	(296)	328	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	1,532	0	1,532	1,532	0	1,532	0	0	0	0	0	0	
6	715 Purchased Power	8,707	0	8,707	8,677	0	8,677	0	0	0	30	0	30	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	771	0	771	771	0	771	0	0	0	0	0	0	
9	720 Materials and Supplies	1,417	0	1,417	1,269	0	1,269	6	0	6	143	0	143	
10	731 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Acct.	139	0	139	0	0	0	0	0	0	139	0	139	
12	733 Contractual Services - Legal	56	0	56	0	0	0	0	0	0	56	0	56	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,086	0	1,086	1,018	0	1,018	0	0	0	67	0	67	
15	741 Rental of Building/Real Prop.	27	0	27	0	0	0	0	0	0	27	0	27	
16	742 Rental of Equipment	1	0	1	0	0	0	0	0	0	1	0	1	
17	750 Transportation Expense	496	0	496	494	0	494	1	0	1	1	0	1	
18	756 Insurance - Vehicle	82	0	82	0	0	0	0	0	0	82	0	82	
19	757 Insurance - General Liability	95	0	95	0	0	0	0	0	0	95	0	95	
20	758 Insurance - Workman's Comp.	2	274	276	0	199	199	0	19	19	2	56	58	
21	759 Insurance - Other	56	0	56	0	0	0	0	0	0	56	0	56	
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	149	0	149	0	0	0	149	0	149	0	0	0	
26	775 Miscellaneous Expenses	734	0	734	0	0	0	1	0	1	732	0	732	
27	TOTAL SEWER O&M EXPENSES	25,864	(561)	25,403	21,279	(285)	20,994	899	(36)	863	3,786	(240)	3,546	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	8,211	0	8,211	5,909	0	5,909	577	0	577	1,725	0	1,725	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	2,398	(635)	1,563	1,609	(483)	1,125	165	(55)	110	625	(296)	328	
32	TOTAL SEWER LABOR COSTS	10,609	(635)	9,774	7,518	(483)	7,034	742	(55)	687	2,349	(296)	2,053	

Lno	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	701-1-Salaries & Wages - Employees	435	636	756	448	802	825	691	722	550	501	481	1,366	8,211	0	8,211	514	8,724	0
2	703-1-Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704-1-Employee Pensions & Benefits	138	194	241	131	224	236	198	216	162	147	143	367	1,563	(835)	1,563	(18)	2,383	0
4	710-4-Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711-4-Sludge Removal Expense	0	378	718	666	706	651	745	716	784	773	836	1,532	8,707	0	1,532	56	1,587	0
6	715-1-Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,710	0
7	718-1-Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	720-1-Materials and Supplies	0	457	733	99	14	18	36	48	535	66	60	1,417	1,417	0	1,417	28	799	0
9	731-1-Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64	1,481
10	732-1-Contractual Services - Legal	10	11	11	5	12	11	12	11	12	12	14	139	139	0	139	145	0	0
11	733-1-Contractual Services - Other	4	5	5	5	5	5	5	4	5	6	6	56	139	0	56	3	60	0
12	734-1-Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	735-1-Contractual Services - Rental of Building/Fleet Prop.	20	6	405	2	2	178	6	5	21	407	1,086	1,086	1,086	0	1,086	1,127	0	0
14	741-1-Rental of Equipment	2	2	2	2	2	2	2	2	2	2	3	27	27	0	27	13	40	0
15	742-1-Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	0	1	0
16	750-1-Insurance - Vehicle	6	7	7	7	7	7	7	7	7	27	496	496	496	0	496	22	518	0
17	752-1-Insurance - General Liability	8	8	8	8	8	8	8	8	8	10	95	95	95	0	95	11	106	0
18	758-1-Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0	0	0	2	276	276	0	276	287	0	0
19	759-1-Insurance - Other	4	5	4	5	5	5	5	4	5	6	56	56	56	0	56	2	58	0
20	760-1-Advertising Expense	0	0	0	0	0	0	0	0	0	1	6	6	6	0	6	0	6	0
21	766-1-Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	767-1-Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	770-1-Bad Debt Expense	8	15	15	15	13	13	13	12	12	18	149	149	149	0	149	10	159	0
24	775-1-Miscellaneous Expenses	53	63	59	60	62	61	64	58	62	74	734	734	734	0	734	49	783	0
25	TOTAL SEWER O&M EXPENSES	1,957	2,511	2,639	1,450	2,255	2,278	1,936	2,347	2,024	1,715	2,161	3,391	25,964	(561)	25,403	1,465	27,429	0
26	Total Labor	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391
27	701-1-Salaries & Wages - Employees	8,211	0	8,211	514	8,724	0	8,211	514	8,724	0	8,211	514	8,724	0	8,211	514	8,724	0
28	703-1-Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	704-1-Employee Pensions & Benefits	138	194	241	131	224	236	198	216	162	147	143	367	1,563	(835)	1,563	(18)	2,383	0
30	710-4-Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	711-4-Sludge Removal Expense	0	378	718	666	706	651	745	716	784	773	836	1,532	8,707	0	1,532	56	1,587	0
32	715-1-Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,710	0
33	718-1-Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	720-1-Materials & Supplies	0	457	733	99	14	18	36	48	535	66	60	1,417	1,417	0	1,417	28	799	0
35	731-1-Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64	1,481
36	732-1-Contractual Services - Legal	10	11	11	5	12	11	12	11	12	12	14	139	139	0	139	145	0	0
37	733-1-Contractual Services - Other	4	5	5	5	5	5	5	4	5	6	6	56	139	0	56	3	60	0
38	734-1-Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	735-1-Contractual Services - Rental of Building/Fleet Prop.	20	6	405	2	2	178	6	5	21	407	1,086	1,086	1,086	0	1,086	1,127	0	0
40	741-1-Rental of Equipment	2	2	2	2	2	2	2	2	2	2	3	27	27	0	27	13	40	0
41	742-1-Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	0	1	0
42	750-1-Insurance - Vehicle	6	7	7	7	7	7	7	7	7	27	496	496	496	0	496	22	518	0
43	752-1-Insurance - General Liability	8	8	8	8	8	8	8	8	8	10	95	95	95	0	95	11	106	0
44	758-1-Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0	0	0	2	276	276	0	276	287	0	0
45	759-1-Insurance - Other	4	5	4	5	5	5	5	4	5	6	56	56	56	0	56	2	58	0
46	760-1-Advertising Expense	0	0	0	0	0	0	0	0	0	1	6	6	6	0	6	0	6	0
47	766-1-Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	767-1-Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	770-1-Bad Debt Expense	8	15	15	15	13	13	13	12	12	18	149	149	149	0	149	10	159	0
50	775-1-Miscellaneous Expenses	53	63	59	60	62	61	64	58	62	74	734	734	734	0	734	49	783	0
51	TOTAL SEWER O&M EXPENSES	1,957	2,511	2,639	1,450	2,255	2,278	1,936	2,347	2,024	1,715	2,161	3,391	25,964	(561)	25,403	1,465	27,429	0
52	Total Labor	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391
53	701-1-Salaries & Wages - Employees	8,211	0	8,211	514	8,724	0	8,211	514	8,724	0	8,211	514	8,724	0	8,211	514	8,724	0
54	703-1-Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	704-1-Employee Pensions & Benefits	138	194	241	131	224	236	198	216	162	147	143	367	1,563	(835)	1,563	(18)	2,383	0
56	710-4-Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	711-4-Sludge Removal Expense	0	378	718	666	706	651	745	716	784	773	836	1,532	8,707	0	1,532	56	1,587	0
58	715-1-Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,710	0
59	718-1-Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	720-1-Materials & Supplies	0	457	733	99	14	18	36	48	535	66	60	1,417	1,417	0	1,417	28	799	0
61	731-1-Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64	1,481
62	732-1-Contractual Services - Legal	10	11	11	5	12	11	12	11	12	12	14	139	139	0	139	145	0	0
63	733-1-Contractual Services - Other	4	5	5	5	5	5	5	4	5	6	6	56	139	0	56	3	60	0
64	734-1-Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	735-1-Contractual Services - Rental of Building/Fleet Prop.	20	6	405	2	2	178	6	5	21	407	1,086	1,086	1,086	0	1,086	1,127	0	0
66	741-1-Rental of Equipment	2	2	2	2	2	2	2	2	2	2	3	27	27	0	27	13	40	0
67	742-1-Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	0	1	0
68	750-1-Insurance - Vehicle	6	7	7	7	7	7	7	7	7	27	496	496	496	0	496	22	518	0
69	752-1-Insurance - General Liability	8	8	8	8	8	8	8	8	8	10	95	95	95	0	95	11	106	0
70	758-1-Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0	0	0	2	276	276	0	276	287	0	0
71	759-1-Insurance - Other	4	5	4	5	5	5	5	4	5	6	56	56	56	0	56	2	58	0
72	760-1-Advertising Expense	0	0	0	0	0	0	0	0	0	1	6	6	6	0	6	0	6	0
73	766-1-Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	767-1-Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	770-1-Bad Debt Expense	8	15	15	15	13	13	13	12	12	18	149	149	149	0	149	10	159	0
76	775-1-Miscellaneous Expenses	53	63	59	60	62	61	64	58	62	74	734	734	734	0	734	49	783	0
77	TOTAL SEWER O&M EXPENSES	1,957	2,511	2,639	1,450	2,255	2,278	1,936	2,347	2,024	1,715	2,161	3,391	25,964	(561)	25,403	1,465	27,429	0
78	Total Labor	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391	25,964	3,391
79	701-1-Salaries & Wages - Employees	8,211	0	8,211	514	8,724	0	8,211	514	8,724	0	8,211	514	8,724	0	8,211	514	8,724	0
80	703-1-Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	704-1-Employee Pensions & Benefits	138	194	241	131	224	236	198	216	1									

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

0631

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

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

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

FPSC
Schedule: B-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	32	47	58	46	50	40	45	49	40	48	54	68	577	0	577	30	667	
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	9	13	17	13	14	11	13	14	12	14	16	19	165	(55)	110	(46)	119	
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	0	0	0	0	0	0	1	1	6	0	6	10	15	
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	19	19	21	21	
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	12	15	12	13	10	12	13	10	12	14	18	149	0	149	10	159	
26	775.7 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	3	5	
27	SEWER CUST ACCTS EXPENSES	49	73	90	72	77	62	71	77	63	75	85	105	899	(36)	863	93	992	
28	Total Labor														Total Labor	Total Adj. Labor	Total Adj. Labor		
29																			
30	701.7 Salaries & Wages - Employees														577	90	667		
31	703.7 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.7 Employee Pensions & Benefits														165	(46)	119		
33	TOTAL SEWER CUST ACCTS LABOR COSTS														742	44	796		

0632

Total Allocated A&G Expenses (7XX.0)

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

0633

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Lake / Venetian Village

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

Explanation: Provide a schedule that itemizes the adjustments made in 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	8,211	0	8,211	8,211	0	0	42	67	(11)	8,309	415	0	514	8,724
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	2,398	(835)	1,563	2,398	(835)	0	11	9	0	1,583	57	742	(16)	2,393
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	1,532	0	1,532	1,532	0	0	0	0	0	1,532	56	0	56	1,587
6	715.1-8 Purchased Power	8,707	0	8,707	8,707	0	0	0	3	0	8,710	0	0	3	8,710
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	771	0	771	771	0	0	0	0	0	771	28	0	28	799
9	720.1-8 Materials and Supplies	1,417	0	1,417	1,417	0	0	2	10	0	1,429	52	0	64	1,491
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 - Archt.	139	0	139	139	0	0	1	0	0	139	5	0	6	145
12	733.1-8 Contractual Services - Legal	56	0	56	56	0	0	1	0	0	58	2	0	3	60
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	1,088	0	1,088	1,088	0	0	2	0	0	1,088	38	0	42	1,127
15	741.1-8 Rental of Building/Real Prop	27	0	27	27	0	0	0	12	0	39	1	0	13	40
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	496	0	496	496	0	0	0	4	0	500	18	0	22	518
18	756.1-8 Insurance - Vehicle	82	0	82	82	0	0	2	8	0	92	3	0	14	96
19	757.1-8 Insurance - General Liability	95	0	95	95	0	0	2	5	0	102	4	0	11	108
20	758.1-8 Insurance - Workman's Comp.	2	274	276	2	274	0	0	1	0	277	10	0	285	287
21	759.1-8 Insurance - Other	56	0	56	56	0	0	0	0	0	56	2	0	2	58
22	760.1-8 Advertising Expense	6	0	6	6	0	0	0	0	0	6	0	0	0	6
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	360	0	0	0	360	0	0	360	360
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	149	0	149	149	0	0	0	10	0	159	0	0	10	159
26	775.1-8 Miscellaneous Expenses	734	0	734	734	0	0	12	10	0	755	27	0	40	783
27	TOTAL SEWER O&M EXPENSES	25,964	(561)	25,403	25,964	(561)	360	77	137	(11)	25,995	721	742	1,405	27,429

Notes:

- Col (2) & (5): Per Books O&M amounts in MFR's
- Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 = $\$980,558 / \$10,200,369 = 9.63\%$, and Pension and Benefits = $\$1,941,777 / \$10,200,369 = 19.04\%$.
- Col (4): Total of Columns (2) and (3).
- Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
- Col (8): Lehigh was acquired in July 1991 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.
- Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
- Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
- Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
- Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).
- Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
- Col (14): Total of O&M adjustments to books for rate case purposes
- Col (15): Total O&M expenses requested in Final Rates.

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

Company: SSU / Lake / Venetian Village

Docket No.: 920198-W5
 Test Year Ended: 12/31/91
 Interim ☒ Final ☒
 Historic ☒ Projected ☐

FPSC
 Schedule: B-6 (S)
 Page 6 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	5,909		5,909	5,909						5,909	295		295	6,205
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	1,609	(483)	1,125	1,609	(483)					1,125	41		(443)	1,166
4	710.1-6 Purchased Sewer	0		0	0						0			0	0
5	711.1-6 Sludge Removal	1,532		1,532	1,532						1,532	56		56	1,587
6	715.1-6 Purchased Power	8,677		8,677	8,677						8,677				8,677
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	771		771	771						771	28		28	799
9	720.1-6 Materials and Supplies	1,269		1,269	1,269						1,269	46		46	1,315
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	1,018		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	494		494	494						494	18		18	512
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	199	199	0	199					199	7		206	206
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	21,279	(285)	20,994	21,279	(285)	0	0	0	0	20,994	528	0	243	21,523

Notes:

- Col (2) & (5): Per Books O&M amounts in MFR's.
 Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 Customer Accounts Expenses (7XX.7)

Company: SSU / Lake / Venetian Village

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 8 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	577		577	577				64	(6)	635	32		90	667
2	703.7 Salaries & Wages - Officers, Etc	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	165	(55)	110	165	(55)			5		115	4		(46)	119
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				6		15	1		10	15
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		4	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	19	19	0	19			1		20	1		21	21
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	148		148	148				10		158			10	158
26	775.7 Miscellaneous Expenses	1		1	1				3		4	0		3	5
27	TOTAL SEWER CUST ACCT EXPENSES	899	(36)	863	899	(36)	0	0	97	(6)	995	37	0	93	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 656 at the percentages of benefits to labor: Workman's Comp - \$342,280 / \$10,200,369 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,369 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,369 = 19.04%.

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

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

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

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

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

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

Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 609/703 - 5.00%).

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

Docket No.: 020199-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.

FP&C
Schedule: B-6 (S)
Page 10 of 10
Preparer: Chuck Lewis
Receipt Schedule: 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	1,725		1,725	1,725			42	3	(5)	1,765	88		128	1,853
2	703.8 Salaries & Wages - Officers, Etc	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	625	(296)	329	625	(296)		11	4		343	12	742	473	1,088
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	30		30	30			0	0		30			0	30
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	143		143	143			2	1		146	5		8	151
10	731.8 Contractual Services - Engr	0		0	0			0	0		0	0		0	0
11	732.8 Contractual Services - Acct.	139		139	139			1	0		139	5		8	145
12	733.8 Contractual Services - Legal	56		56	56			1	0		58	2		3	60
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	67		67	67			2	0		69	3		5	72
15	741.8 Rental of Building/Real Prop	27		27	27			0	12		39	1		13	40
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		0	1
18	756.8 Insurance - Vehicle	82		82	82			2	8		92	3		14	96
19	757.8 Insurance - General Liability	95		95	95			2	5		102	4		11	106
20	758.8 Insurance - Workman's Comp.	2	56	58	2	58		0	0		58	2		56	60
21	759.8 Insurance - Other	56		56	56			0	0		56	2		2	58
22	760.8 Advertising Expense	6		6	6			0	0		6	0		0	6
23	766.8 Reg. Comm. Exp. - Rate Case Amort	0		0	0		360	0	0		360			360	360
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	732		732	732			12	6		751	27		46	778
27	TOTAL SEWER A&G EXPENSES	3,786	(240)	3,546	3,786	(240)	360	77	40	(5)	4,016	158	742	1,128	4,914

Notes:

Col (2) & (5): Per 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 / \$10,200,389 = 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.

0637

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

Company: **SSU / Lake / Venetan Village**

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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)

Docket No.: **920189-W5**
 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 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	701.1-8 Salaries & Wages - Employees	4,244	8,211	3,967	93.47%	6,632	1,578		23.80%		
2	703.1-8 Salaries & Wages - Officers, Etc.	90	0	(90)	-100.00%	141	(141)		-100.00%		
3	704.1-8 Employee Pensions & Benefits	153	1,563	1,410	921.79%	236	1,324		563.63%		
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0		N.A.		
5	711.1-8 Sludge Removal Expense	28	1,332	1,504	5370.68%	44	1,488		3400.58%		
6	715.1-8 Purchased Power	5,566	8,707	3,141	56.43%	8,696	6		0.06%		
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0		N.A.		
8	718.1-8 Chemicals	442	771	329	74.50%	691	81		11.66%		
9	720.1-8 Materials and Supplies	60	1,417	1,357	1871.10%	125	1,292		1033.29%		
10	731.1-8 Contractual Services - Engr.	0	0	0	N.A.	0	0		N.A.		
11	732.1-8 Contractual Services - Acct.	118	139	21	17.62%	184	(48)		-24.80%		
12	733.1-8 Contractual Services - Legal	24	56	32	134.95%	36	19		50.34%		
13	734.1-8 Contractual Services - Mgmt. Fees	37	0	(37)	-100.00%	58	(58)		-100.00%		
14	735.1-8 Contractual Services - Other	220	1,066	868	393.52%	344	742		215.79%		
15	741.1-8 Rental of Building/Real Prop.	91	27	(64)	-70.46%	142	(115)		-81.10%		
16	742.1-8 Rental of Equipment	42	1	(41)	-97.57%	66	(65)		-98.45%		
17	750.1-8 Transportation Expense	126	496	370	293.61%	197	269		151.86%		
18	756.1-8 Insurance - Vehicle	240	82	(158)	-65.82%	375	(293)		-78.20%		
19	757.1-8 Insurance - General Liability	146	95	(51)	-34.81%	228	(183)		-80.29%		
20	758.1-8 Insurance - Workman's Comp.	66	276	188	213.51%	136	136		100.61%		
21	759.1-8 Insurance - Other	87	56	(31)	-35.94%	136	(80)		-59.01%		
22	760.1-8 Advertising Expense	7	6	(1)	-16.05%	11	(5)		-46.28%		
23	768.1-8 Reg. Comm. Exp. - Rate Case Amort.	54	0	(54)	-100.00%	84	(84)		-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	61	149	88	144.90%	95	54		56.77%		
26	775.1-8 Miscellaneous Expenses	745	734	(11)	-1.54%	1,164	(431)		-37.00%		
26	TOTAL SEWER O&M EXPENSES	12,889	25,403	12,714	100.20%	19,830	5,573		28.10%		
27	SUBTOTAL (less accts. 766 & 767)	12,835	25,403	12,768	101.05%	19,748	5,957		22.27%		
28	Average ERC's	86	83	17	25.76%						
29	Average Consumer Price Index - U	109.6	136.2	27	24.27%						
30					Compounded Multiplier =	58.28%					

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

Company: SBU / Lake / Venetian Village

Docket No.: 920189-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.

FP&C

Schedule: B-8 (S)
 Page 2 of 5
 Preparer: Chuck Lewis
 Recomp 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 12/31/86	(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	3,168		5,009	2,743	86.65%	4,948	962	19.43%	
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		1,125	1,125	N.A.	0	1,125	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	28		1,532	1,504	5370.88%	44	1,488	5400.58%	
6	715.1-6 Purchased Power	5,526		9,877	3,151	57.02%	8,638	41	0.47%	
7	718.1-6 Fuel for Power Purchased	0		0	0	N.A.	0	0	N.A.	
8	718.1-6 Chemicals	442		771	329	74.50%	691	61	11.66%	
9	720.1-6 Materials and Supplies	80		1,269	1,189	1485.60%	125	1,144	914.72%	
10	731.1-6 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.	
11	732.1-6 Contractual Services - Arch.	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	106		1,018	822	419.59%	308	712	232.48%	
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	1		0	(1)	-100.00%	2	(2)	-100.00%	
17	750.1-6 Transportation Expense	115		494	379	329.56%	180	315	175.08%	
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		199	199	N.A.	0	199	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	8		0	(8)	-100.00%	9	(9)	-100.00%	
26	TOTAL SEWER O&M EXPENSES	9,560		20,994	11,434	119.81%	14,940	8,054	40.52%	
27	SUBTOTAL (less accts. 766 & 767)	9,560		20,994	11,434	119.81%	14,940	8,054	28.94%	
28	Average ERC's	66		85	17	25.76%				
29	Average Consumer Price Index - U	108.5		136.2	27	24.27%				
30				Compounded Multiplier =		58.28%				

Notes:

(a) Detailed O & M expense data from this system's last rate case, Order No. 17188, 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) = (1.50 + 1) x (2)

Column (7) = (3) - (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 / Lake / Venetian Village

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are 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.

FP&C

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

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)	(3)	(4)	(5)	(6)	(7) TEST YEAR DEVIATION FROM GUIDELINE		(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	\$	%	
1	701.7 Salaries & Wages - Employees	462	577	115	24.87%	722	(145)		-20.10%
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0		N.A.
3	704.7 Employee Pensions & Benefits	0	110	110	N.A.	0	110		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	0	6	6	N.A.	0	6		N.A.
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	5	1	(4)	-82.15%	8	(7)		-88.58%
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 - Workmen's Comp.	0	19	19	N.A.	0	19		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	61	149	88	144.99%	95	54		56.77%
26	775.7 Miscellaneous Expenses	3	1	(2)	-64.27%	5	(4)		-77.14%
26	TOTAL SEWER O&M EXPENSES	531	863	332	62.54%	830	33		4.01%
27	SUBTOTAL (less sects. 766 & 767)	531	863	332	62.54%	830	33		3.85%
28	Average ERC's	66	83	17	25.76%				
29	Average Consumer Price Index - U	108.6	136.2	27	24.27%				
30	Compounded Multiplier =				56.28%				

Notes:

(a) Detailed O & M expense data from the 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 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 / Lake / Venetian Village

Docket No.: 920190-WS
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

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

FP&C

Schedule: B-8 (S)
 Page 4 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) TEST YEAR DEVIATION FROM GUIDELINE		(8)
		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	616		1,725	1,109	179.87%	863	762	79.15%	
2	703.8 Salaries & Wages - Officers, Etc.	90		0	(90)	-100.00%	141	(141)	-100.00%	
3	704.8 Employee Pensions & Benefits	153		328	175	114.62%	230	89	37.33%	
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	40		30	(10)	-25.00%	63	(33)	-52.58%	
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		143	143	N.A.	0	143	N.A.	
10	731.8 Contractual Services - Engr.	0		0	0	N.A.	0	0	N.A.	
11	732.8 Contractual Services - Acct.	118		139	21	17.52%	184	(46)	-24.80%	
12	733.8 Contractual Services - Legal	24		56	32	134.95%	38	19	50.34%	
13	734.8 Contractual Services - Mgmt. Fees	37		0	(37)	-100.00%	58	(58)	-100.00%	
14	735.8 Contractual Services - Other	24		67	43	180.48%	38	30	79.47%	
15	741.8 Rental of Building/Real Prop.	91		27	(64)	-70.48%	142	(115)	-81.10%	
16	742.8 Rental of Equipment	41		1	(40)	-97.51%	64	(63)	-96.41%	
17	750.8 Transportation Expense	6		1	(5)	-83.33%	9	(9)	-100.00%	
18	756.8 Insurance - Vehicle	240		82	(158)	-65.82%	375	(293)	-78.20%	
19	757.8 Insurance - General Liability	146		95	(51)	-34.81%	228	(133)	-58.29%	
20	758.8 Insurance - Workman's Comp.	88		58	(30)	-34.15%	138	(80)	-57.89%	
21	759.8 Insurance - Other	87		58	(31)	-35.94%	136	(80)	-59.01%	
22	760.8 Advertising Expense	7		6	(1)	-14.29%	11	(5)	-45.28%	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	54		0	(54)	-100.00%	34	(84)	-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	736		732	(4)	-0.48%	1,150	(418)	-36.32%	
26	TOTAL SEWER O&M EXPENSES	2,506		3,546	945	36.47%	4,060	(515)	-12.67%	
27	SUBTOTAL (less accts. 706 & 767)	2,544		3,546	1,002	39.37%	3,976	(430)	-12.15%	
28	Average ERC's	86		83	17	25.76%				
29	Average Consumer Price Index - U	108.6		136.2	27	24.27%				
30				Compounded Multiplier =		56.23%				

Notes:

(a) Detailed O & M expense data from this system's last rate case, Order No. 171.88, was not available. Actual expenses are used for the first full year that detailed data was available.

Description of Calculation:

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

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

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

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

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

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

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

Company: 880 / Lake / Venetian Village
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-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	1,576	23.80%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(141)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	1,324	553.83%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	1,486	3400.58%	
6	715.1-8 Purchased Power	8	0.06%	
7	718.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	81	11.66%	
9	720.1-8 Materials and Supplies	1,292	1033.29%	
10	731.1-8 Contractual Services - Engr.	0	N.A.	
11	732.1-8 Contractual Services - Arch.	(48)	-24.80%	
12	733.1-8 Contractual Services - Legal	19	50.34%	
13	734.1-8 Contractual Services - Mgmt. Fees	(58)	-100.00%	
14	735.1-8 Contractual Services - Other	742	215.79%	(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.	(115)	-81.10%	
16	742.1-8 Rental of Equipment	(65)	-98.45%	
17	750.1-8 Transportation Expense	299	151.86%	
18	758.1-8 Insurance - Vehicle	(283)	-78.20%	
19	757.1-8 Insurance - General Liability	(133)	-58.28%	
20	758.1-8 Insurance - Workman's Comp.	138	100.61%	
21	758.1-8 Insurance - Other	(80)	-59.01%	
22	780.1-8 Advertising Expenses	(9)	-48.28%	
23	788.1-8 Reg. Comm. Exp. - Rate Case Amort.	(84)	-100.00%	
24	787.1-8 Reg. Comm. Exp. - Other	0	N.A.	
25	770.1-8 Bad Debt Expense	54	56.77%	
26	775.1-8 Miscellaneous Expenses	(431)	-37.00%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		5,373	29.10%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Lake / Venetian Village

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 Commission's benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Lake / Venetian Village

FPSC

Docket No.: S20199-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	Sheaheh, Rowison, & Messina	John Sheaheh	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	Milan & 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	20 - 85	82,972
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				29,459
32				Material & supplies
33				3,306
34				Others
35	FPSC			2,250
36				Filing fees with FPSC
37				
38				
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ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS

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

Company: SSU / Lake / Venetian Village

FPSC

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

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												
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 / Lake / Venetian Village

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-16 (S)
Supporting Schedules: A-6 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1991	DEPRECIATION RATE		1991 DEPRECIATION EXPENSE		
Line No.	Account No. and Name	Adj. Avg. P/S	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	327	40	2.50%	8	0	8
4	389.1 Other Plant & Misc.	2,197	18	5.56%	122	0	122
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	14	0	N.A.	0	0	0
7	354.2 Structures & Improvements	78	32	3.13%	2	0	2
8	380.2 Collection Sewers - F	10,848	30	3.33%	355	0	355
9	381.2 Collection Sewers - G	51,058	45	2.22%	1,135	0	1,135
10	382.2 Special Collecting	0	40	2.50%	0	0	0
11	383.2 Services to Customers	10,670	38	2.63%	281	0	281
12	384.2 Flow Measuring Devices	3,812	5	20.00%	762	0	762
13	385.2 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	9,429	32	3.13%	295	0	295
18	370.3 Receiving Wells	115	32	3.13%	4	0	4
19	371.3 Pumping Equipment	32,780	18	5.56%	1,821	0	1,821
20	389.3 Other Plant & Misc. Equipment	42	18	5.56%	2	0	2
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	17,440	0	N.A.	0	0	0
23	354.4 Structures & Improvements	4,100	32	3.13%	128	0	128
24	380.4 Treatment & Disposal	28,917	18	5.56%	1,607	0	1,607
25	381.4 Plant Sewers	1,166	35	2.86%	33	0	33
26	382.4 Outfall Sewer Lines	283	30	3.33%	9	0	9
27	389.4 Other Plant & Misc. Equipment	16,365	18	5.56%	909	0	909
28	GENERAL PLANT						
29	353.5 Land & Land Rights	431	0	N.A.	0	0	0
30	354.5 Structures & Improvements	2,139	40	2.50%	53	0	53
31	390.5 Office Furniture & Equipment	1,097	15	6.67%	73	0	73
32	390.51 Computer Equipment	1,695	6	16.67%	283	0	283
33	391.5 Transportation Equipment	1,457	6	16.67%	243	0	243
34	392.5 Stores Equipment	12	18	5.56%	1	0	1
35	393.5 Tools, Shop, & Garage	552	16	6.25%	35	0	35
36	394.5 Laboratory Equipment	122	15	6.67%	8	0	8
37	395.5 Power Operated Equipment	720	12	8.33%	60	0	60
38	396.5 Communication Equipment	227	10	10.00%	23	0	23
39	397.5 Miscellaneous Equipment	77	15	6.67%	5	0	5
40	398.5 Other Tangible Plant	60	10	10.00%	6	0	6
41							
42	INTANGIBLE PLANT	2,524		5.16%	130	0	130
43	COLLECTION PLANT	76,296		3.32%	2,536	0	2,536
44	SYSTEM PUMPING PLANT	42,366		5.01%	2,122	0	2,122
45	TREATMENT AND DISPOSAL	68,271		3.94%	2,687	0	2,687
46	GENERAL PLANT	6,590		9.19%	789	0	789
47							
48	TOTAL DEPRECIATION EXPENSE	198,048		4.17%	8,264	0	8,264
49	AMORTIZATION OF CIAC				(4,954)	0	(4,954)
50	NON-USED AND USEFUL				(376)	0	(376)
51	NET DEPRECIATION EXPENSE - SEWER				2,934	0	2,934

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Lake / Venetian Village

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	6.31%	0	0		0
2	Line/Main Extension Fees	142,763	3.47%	4,954	0		4,954
3	Contributed Lines	0	3.47%	0	0		0
4	Cont. Ppty. Other Than Lines	0	4.33%	0	0		0
5	Service Installation Fees	0	2.63%	0	0		0
6	TOTAL SEWER CIAC AMORT. EXPENSE	142,763		4,954	0		4,954

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 / Lake / Venetian Village

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	3,612	762	20.00%	
3	365.2 Flow Measuring Installation	1	0	2.63%	
4	354.4 Structures & Improvements	4,100	128	3.13%	
5	380.4 Treatment & Disposal	28,917	1,607	5.56%	
6	381.4 Plant Sewers	1,166	33	2.86%	
7	382.4 Outfall Sewer Lines	283	9	3.33%	
8	389.4 Other Plant & Misc. Equipment	16,365	909	5.56%	
9	COMPOSITE RATE	54,645	3,449	6.31%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	78	2	3.13%	
12	360.2 Collection Sewers - F	10,648	355	3.33%	
13	361.2 Collection Sewers - G	51,058	1,135	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	9,429	295	3.13%	
17	370.3 Receiving Works	115	4	3.13%	
18	371.3 Pumping Equipment	32,780	1,821	5.56%	
19	389.3 Other Plant & Misc. Equipment	42	2	5.56%	
20	COMPOSITE RATE	104,165	3,615	3.47%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	10,670	281	2.63%	
23	COMPOSITE RATE	10,670	281	2.63%	
24	OTHERS: (Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	54,645	3,449	6.31%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	104,165	3,615	3.47%	
27	Service Installation Fees (Line 23)	10,670	281	2.63%	
28	COMPOSITE RATE	169,480	7,344	4.33%	

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 / Lake / Venetian Village
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	Remove Amortization of CIAC	Depreciation on Invested Plant	1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
		Adjusted Depr. Exp.				%	Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	(0)	0	0	(0)	0.00%	0
3	352.1 Franchises	8	0	0	8	0.00%	0
4	389.1 Other Plant & Misc.	122	0	0	122	0.00%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0	0.00%	0
7	354.2 Structures & Improvements	2	0	0	2	0.00%	0
8	360.2 Collection Sewers - F	355	0	0	355	0.00%	0
9	361.2 Collection Sewers - G	1,135	0	0	1,135	0.00%	0
10	362.2 Special Collecting	0	0	0	0	0.00%	0
11	363.2 Services to Customers	281	0	0	281	0.00%	0
12	364.2 Flow Measuring Devices	762	0	0	762	0.00%	0
13	365.2 Flow Measuring Installation	0	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1	0	0	1	0.00%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0.00%	0
17	354.3 Structures & Improvements	295	0	0	295	0.00%	0
18	370.3 Receiving Wells	4	0	0	4	0.00%	0
19	371.3 Pumping Equipment	1,821	0	0	1,821	0.00%	0
20	389.3 Other Plant & Misc. Equipment	2	0	0	2	0.00%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0	0.00%	0
23	354.4 Structures & Improvements	128	0	0	128	14.00%	18
24	360.4 Treatment & Disposal	1,607	0	0	1,607	14.00%	225
25	381.4 Plant Sewers	33	0	0	33	14.00%	5
26	382.4 Outfall Sewer Lines	9	0	0	9	14.00%	1
27	389.4 Other Plant & Misc. Equipment	909	0	0	909	14.00%	127
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0	0.00%	0
30	354.5 Structures & Improvements	53	0	0	53	0.00%	0
31	390.5 Office Furniture & Equipment	73	0	0	73	0.00%	0
32	390.51 Computer Equipment	283	0	0	283	0.00%	0
33	391.5 Transportation Equipment	243	0	0	243	0.00%	0
34	392.5 Stores Equipment	1	0	0	1	0.00%	0
35	393.5 Tools, Shop, & Garage	35	0	0	35	0.00%	0
36	394.5 Laboratory Equipment	8	0	0	8	0.00%	0
37	395.5 Power Operated Equipment	60	0	0	60	0.00%	0
38	396.5 Communication Equipment	23	0	0	23	0.00%	0
39	397.5 Miscellaneous Equipment	5	0	0	5	0.00%	0
40	398.5 Other Tangible Plant	6	0	0	6	0.00%	0
41							
42	INTANGIBLE PLANT	130	0	0	130		0
43	COLLECTION PLANT	2,536	0	0	2,536		0
44	SYSTEM PUMPING PLANT	2,122	0	0	2,122		0
45	TREATMENT AND DISPOSAL	2,687	0	0	2,687		376
46	GENERAL PLANT	789	0	0	789		0
47							
48	TOTAL	8,264	0	0	8,264		376
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					4.55%	

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

Present Income - Interim / Final

Company: SSU / Lake / Venetian Village
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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:	1,492	22	1,514	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,492	22	1,514		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	709	709		
6		0	0	0		
7	TOTAL	0	709	709		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		1,050	0	1,050		
11		0	0	0		
12	TOTAL	1,050	0	1,050		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	2,542	730	3,273		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	2,542	730	3,273		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 / Versailles Village
 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)	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	33,158	485	33,643	33,158	485	33,643	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	25,064	(561)	25,403	25,064	1,465	27,429	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	2,934	0	2,934	2,934	0	2,934	B-14 (S)	-
6	Amortization	334	0	334	334	0	334	B-16 (S)	-
7	Taxes Other Than Income	2,542	730	3,273	2,542	730	3,273	B-15 (S)	-
8	Pre Tax Operating Expenses	31,774	189	31,944	31,774	2,195	33,070	-	-
9	TOTAL PRE-TAX INCOME	1,384	315	1,699	1,384	(1,710)	(327)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	1,384	315	1,699	1,384	(1,710)	(327)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	53,601	(880)	52,921	53,601	(427)	53,175	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	3,109	(39)	3,069	3,109	(25)	3,084	-	-
17	Total Taxable Income	(1,725)	355	(1,370)	(1,725)	(1,685)	(3,411)	-	-
18	Effective Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	See Note	-
19	INCOME TAXES (PRESENT INCOME)	(649)	134	(515)	(649)	(834)	(1,283)	-	B-2 (S)
20									

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Lake / Venetian Village

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. 17168	1991 Acquisition Adjustment Amort. Exp.			Supporting Schedules	Recap Schedules
				Per Books	Adjustment	Adjusted Aqu. Adj. Amortization		
1	Total Amortization Expense	17,500	2.00%	350	0	350		A-20 (S)
2	Less: Non-Used & Useful Amort. Exp.			16	0	16	See Below	
3	NET AMORTIZATION EXPENSE			334	0	334		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	350	0	350	Above	
2	Composite Non-Used & Useful Net Dep. (%)	4.55%	0.00%	4.55%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	16	0	16		Above

Sewer Rate Base

Historical Test Year Ended 12/31/91

Woodmere - 888

Duval County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Duval / Woodmere
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	2,432,428	(4,157)	2,428,271	A-6 (S)	
2	Utility Land & Land Rights	8,598	0	8,598	A-6 (S)	
3	Non-Used & Useful	0	0	0	A-7 (S)	
4	Construction Work in Progress	0	0	0	-	
5	Accumulated Depreciation	(581,512)	(278)	(581,790)	A-10 (S)	
6	CIAC	(975,451)	0	(975,451)	A-12 (S)	
7	Accumulated Amortization of CIAC	329,514	0	329,514	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	(28,655)	0	(28,655)	C-7 (S)	
12	Working Capital Allowance	48,841	2,595	51,436	A-17 (S)	
13	TOTAL SEWER RATE BASE	1,233,763	(1,840)	1,231,923		

SCHEDULE OF SEWER RATE BASE - 1991 (INTERIM)

Company: SSU / Duval / Woodmere
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	2,432,428	(4,157)	2,428,271	A-6 (S)	
2	Utility Land & Land Rights	8,598	0	8,598	A-6 (S)	
3	Non-Used & Useful	0	0	0	A-7 (S)	
4	Construction Work in Progress	0	0	0		
5	Accumulated Depreciation	(581,512)	(278)	(581,790)	A-10 (S)	
6	CIAC	(975,451)	0	(975,451)	A-12 (S)	
7	Accumulated Amortization of CIAC	329,514	0	329,514	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	(28,655)	0	(28,655)	C-7 (S)	
12	Working Capital Allowance	48,841	(908)	47,933	A-17 (S)	
13	TOTAL SEWER RATE BASE	1,233,763	(5,943)	1,228,420		

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Duval / Woodmere

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.

FPSC

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.	(8,314)	0	(4,157)	A-6 (S)
3					
4	2.				
5					
6					
7		(8,314)	0	(4,157)	
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.	1,034	1,034	1,034	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	(2,623)	(1,312)	
33					
34					
35					
36					
37		1,034	(1,589)	(278)	
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 / Duval / Woodmere

FPSC

Docket No.: 920195-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).	(908)	(908)	(908)	A-17 (S)	
38						
39	2.					
40						
41						
42		(908)	(908)	(908)		
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	2,595	2,595	2,595	A-17 (S)	
45						
46	2.					
47						
48		2,595	2,595	2,595		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(8,188)	(2,497)	(5,343)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(4,685)	1,006	(1,840)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Woodmere

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 22871 ENDED 05/31/89	1,848,606
2	BALANCE ENDED 12/31/77	0
3	1978 Additions	0
4	1978 Retirements	0
5	1978 Adjustments	0
6	1978 Net Additions	0
7	12/31/78 BALANCE	0
8	1979 Additions	0
9	1979 Retirements	0
10	1979 Adjustments	0
11	1979 Net Additions	0
12	12/31/79 BALANCE	0
13	1980 Additions	0
14	1980 Retirements	0
15	1980 Adjustments	0
16	1980 Net Additions	0
17	12/31/80 BALANCE	0
18	1981 Additions	0
19	1981 Retirements	0
20	1981 Adjustments	0
21	1981 Net Additions	0
22	12/31/81 BALANCE	0
23	1982 Additions	0
24	1982 Retirements	0
25	1982 Adjustments	0
26	1982 Net Additions	0
27	12/31/82 BALANCE	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 / Duval / Woodmere

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	5/31/89 BALANCE	1,848,606
17	1989 Additions	343,847
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	343,847
21	12/31/89 BALANCE	2,192,453
22	1990 Additions (A/C 101)	291,921
23	1990 Additions (A/C 106) **	0
24	1990 Retirements (A/C 101)	0
25	1990 Adjustments	0
26	1990 Net Additions	291,921
27	12/31/90 BALANCE	2,484,374
28	1990 General Plant Reallocation Adjustments *	(142,664)
29	12/31/90 ADJUSTED BALANCE	2,341,709
30	1991 Additions (A/C 101)	198,634
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	0
34	1991 Net Additions	198,634
35	12/31/91 BALANCE	2,540,343

* 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 / Duval / Woodmere

Docket No.: 920199-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)	Per Books (12+5)/2	Utility Adjustments (16+7)/2	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	8,314	(8,314)	0	(0)	(8,314)	0	(0)	4,157	(4,157)	(0)
3	352.1 Franchises	1,257	0	0	1,257	0	0	1,257	1,257	0	1,257
4	369.1 Other Plant & Misc.	209,804	4	0	209,808	0	0	209,808	209,806	0	209,806
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	203	0	0	203	0	0	203	203	0	203
7	354.2 Structures & Improvements	741	0	0	741	0	0	741	741	0	741
8	360.2 Collection Sewers - F	654,458	1,255	0	655,713	0	0	655,713	655,085	0	655,085
9	361.2 Collection Sewers - G	16,143	0	0	16,143	0	0	16,143	16,143	0	16,143
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	13,924	0	0	13,924	0	0	13,924	13,924	0	13,924
12	364.2 Flow Measuring Devices	4,730	0	0	4,730	0	0	4,730	4,730	0	4,730
13	365.2 Flow Measuring Installation	329	0	0	329	0	0	329	329	0	329
14	369.2 Other Plant & Misc. Equipm	34,370	0	0	34,370	0	0	34,370	34,370	0	34,370
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	40,390	0	0	40,390	0	0	40,390	40,390	0	40,390
18	370.3 Receiving Wells	1,610	0	0	1,610	0	0	1,610	1,610	0	1,610
19	371.3 Pumping Equipment	424,896	8,819	0	433,715	0	0	433,715	429,305	0	429,305
20	389.3 Other Plant & Misc. Equipm	436	0	0	436	0	0	436	436	0	436
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	2,932	0	0	2,932	0	0	2,932	2,932	0	2,932
23	354.4 Structures & Improvements	57,021	0	0	57,021	0	0	57,021	57,021	0	57,021
24	380.4 Treatment & Disposal	245,194	70,255	0	315,449	0	0	315,449	280,322	0	280,322
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	424,409	116,272	0	542,682	0	0	542,682	483,546	0	483,546
27	389.4 Other Plant & Misc. Equipm	95,768	0	0	95,768	0	0	95,768	95,768	0	95,768
28	GENERAL PLANT										
29	353.5 Land & Land Rights	5,555	(185)	0	5,370	0	0	5,370	5,463	0	5,463
30	354.5 Structures & Improvements	26,795	662	0	27,457	0	0	27,457	27,126	0	27,126
31	390.5 Office Furniture & Equipme	13,806	224	0	14,030	0	0	14,030	13,918	0	13,918
32	390.51 Computer Equipment	18,200	6,605	0	24,805	0	0	24,805	21,502	0	21,502
33	391.5 Transportation Equipment	17,798	1,373	0	19,171	0	0	19,171	18,484	0	18,484
34	392.5 Stores Equipment	134	33	0	168	0	0	168	151	0	151
35	393.5 Tools, Shop, & Garage	7,070	(131)	0	6,939	0	0	6,939	7,004	0	7,004
36	394.5 Laboratory Equipment	1,499	105	0	1,604	0	0	1,604	1,551	0	1,551
37	395.5 Power Operated Equipment	9,542	(821)	0	8,720	0	0	8,720	9,131	0	9,131
38	396.5 Communication Equipment	2,772	219	0	2,990	0	0	2,990	2,881	0	2,881
39	397.5 Miscellaneous Equipment	865	222	0	1,087	0	0	1,087	976	0	976
40	398.5 Other Tangible Plant	744	38	0	782	0	0	782	763	0	763
41											
42	INTANGIBLE PLANT	219,375	(8,310)	0	211,065	(8,314)	0	211,065	215,220	(4,157)	211,063
43	COLLECTION PLANT	724,898	1,255	0	726,153	0	0	726,153	725,525	0	725,525
44	SYSTEM PUMPING PLANT	467,332	8,819	0	476,151	0	0	476,151	471,741	0	471,741
45	TREATMENT AND DISPOSAL	825,325	186,527	0	1,013,852	0	0	1,013,852	919,588	0	919,588
46	GENERAL PLANT	104,780	8,343	0	113,123	0	0	113,123	108,951	0	108,951
47											
48	TOTAL PLANT IN SERVICE	2,341,709	198,634	0	2,540,343	(8,314)	0	2,540,343	2,441,026	(4,157)	2,436,869
49	LAND & LAND RIGHTS	8,690	(185)	0	8,505	0	0	8,505	8,598	0	8,598
50	TOTAL PIS LESS LAND	2,333,019	198,819	0	2,531,838	(8,314)	0	2,531,838	2,432,428	(4,157)	2,428,271

*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 / Duval / Woodmere

Docket No.: 920199-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 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	(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	1,257	0	0	1,257	0%	0
4	359.1 Other Plant & Misc.	209,806	0	0	209,806	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	203	0	0	203	0%	0
7	354.2 Structures & Improvements	741	0	0	741	0%	0
8	360.2 Collection Sewers - F	655,085	0	0	655,085	0%	0
9	361.2 Collection Sewers - G	16,143	0	0	16,143	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	13,924	0	0	13,924	0%	0
12	364.2 Flow Measuring Devices	4,730	0	0	4,730	0%	0
13	365.2 Flow Measuring Installation	329	0	0	329	0%	0
14	369.2 Other Plant & Misc. Equipment	34,370	0	0	34,370	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	40,390	0	0	40,390	0%	0
18	370.3 Reclaiming Wells	1,610	0	0	1,610	0%	0
19	371.3 Pumping Equipment	429,305	0	0	429,305	0%	0
20	389.3 Other Plant & Misc. Equipment	436	0	0	436	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	2,932	0	0	2,932	0%	0
23	354.4 Structures & Improvements	57,021	0	0	57,021	0%	0
24	380.4 Treatment & Disposal	280,322	0	0	280,322	0%	0
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	483,546	0	0	483,546	0%	0
27	389.4 Other Plant & Misc. Equipment	95,768	0	0	95,768	0%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	5,463	0	0	5,463	0%	0
30	354.5 Structures & Improvements	27,126	0	0	27,126	0%	0
31	390.5 Office Furniture & Equipment	13,918	0	0	13,918	0%	0
32	390.51 Computer Equipment	21,502	0	0	21,502	0%	0
33	391.5 Transportation Equipment	18,484	0	0	18,484	0%	0
34	392.5 Stores Equipment	151	0	0	151	0%	0
35	393.5 Tools, Shop, & Garage	7,004	0	0	7,004	0%	0
36	394.5 Laboratory Equipment	1,551	0	0	1,551	0%	0
37	395.5 Power Operated Equipment	9,131	0	0	9,131	0%	0
38	396.5 Communication Equipment	2,881	0	0	2,881	0%	0
39	397.5 Miscellaneous Equipment	976	0	0	976	0%	0
40	398.5 Other Tangible Plant	763	0	0	763	0%	0
41							
42	INTANGIBLE PLANT	211,063	0	0	211,063		0
43	COLLECTION PLANT	725,525	0	0	725,525		0
44	SYSTEM PUMPING PLANT	471,741	0	0	471,741		0
45	TREATMENT AND DISPOSAL	919,588	0	0	919,588		0
46	GENERAL PLANT	108,951	0	0	108,951		0
47							
48	TOTAL PLANT IN SERVICE	2,436,969	0	0	2,436,969		0
49	LAND & LAND RIGHTS	8,598	0	0	8,598		0
50	TOTAL PIS LESS LAND	2,428,271	0	0	2,428,271		0
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						0.00%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Duval / Woodmere
Docket No.: 920199-W5
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	<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 / Duval / Woodmere

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 22971 ENDED 05/31/89	446,106
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 / Duval / Woodmere

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	5/31/89 BALANCE	446,106
17	1989 Additions	23,246
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	23,246
21	12/31/89 BALANCE	469,352
22	1990 Additions	94,952
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	94,952
26	12/31/90 BALANCE	564,304
27	1990 General Plant Reallocation Adjustments *	(38,355)
28	12/31/90 ADJUSTED BALANCE	525,949
29	1991 Additions	111,127
30	1991 Retirements	0
31	1991 Adjustments	1,589
32	1991 Net Additions	112,716
33	12/31/91 BALANCE	638,665

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Duval / Woodmere

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

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	1,034	(0)	1,034	(1,034)	(1,034)	0	1,034	(1,034)	0
3	352.1 Franchises	232	31	264	0	0	264	248	0	248
4	389.1 Other Plant & Misc.	6,653	11,656	18,309	0	0	18,309	12,481	0	12,481
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	97,801	23	97,824	0	0	97,824	97,813	0	97,813
8	360.2 Collection Sewers - F	148,489	21,836	170,325	0	0	170,325	159,407	0	159,407
9	361.2 Collection Sewers - G	1,372	359	1,730	0	0	1,730	1,551	0	1,551
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,584	366	1,951	0	0	1,951	1,778	0	1,778
12	364.2 Flow Measuring Devices	1,588	946	2,534	0	0	2,534	2,061	0	2,061
13	365.2 Flow Measuring Installation	33	9	41	0	0	41	37	0	37
14	389.2 Other Plant & Misc. Equipme	2,310	1,909	4,220	0	0	4,220	3,265	0	3,265
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,538	1,262	2,800	0	0	2,800	2,169	0	2,169
18	370.3 Receiving Wells	124	50	174	0	0	174	149	0	149
19	371.3 Pumping Equipment	34,353	23,850	58,203	0	0	58,203	46,278	0	46,278
20	389.3 Other Plant & Misc. Equipme	29	24	53	0	0	53	41	0	41
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	2,449	1,782	4,231	0	0	4,231	3,340	0	3,340
24	380.4 Treatment & Disposal	121,340	15,573	136,913	0	0	136,913	129,127	0	129,127
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	14,369	16,118	30,487	0	0	30,487	22,428	0	22,428
27	389.4 Other Plant & Misc. Equipme	56,375	5,320	61,696	0	0	61,696	59,036	0	59,036
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3,542	678	4,220	0	0	4,220	3,881	0	3,881
31	390.5 Office Furniture & Equipment	4,454	928	5,382	0	0	5,382	4,918	0	4,918
32	390.51 Computer Equipment	2,285	3,584	5,869	0	2,623	8,492	4,077	1,312	5,388
33	391.5 Transportation Equipment	11,259	3,081	14,339	0	0	14,339	12,799	0	12,799
34	392.5 Stores Equipment	42	8	50	0	0	50	46	0	46
35	393.5 Tools, Shop, & Garage	3,196	438	3,634	0	0	3,634	3,415	0	3,415
36	394.5 Laboratory Equipment	670	103	773	0	0	773	722	0	722
37	395.5 Power Operated Equipment	7,295	761	8,056	0	0	8,056	7,675	0	7,675
38	396.5 Communication Equipment	1,067	288	1,355	0	0	1,355	1,211	0	1,211
39	397.5 Miscellaneous Equipment	153	65	218	0	0	218	185	0	185
40	398.5 Other Tangible Plant	303	76	380	0	0	380	342	0	342
41		0								
42	INTANGIBLE PLANT	7,920	11,687	19,607	(1,034)	(1,034)	18,573	13,763	(1,034)	12,729
43	COLLECTION PLANT	253,187	25,449	278,636	0	0	278,636	265,911	0	265,911
44	SYSTEM PUMPING PLANT	36,044	25,187	61,231	0	0	61,231	48,638	0	48,638
45	TREATMENT AND DISPOSAL	194,533	38,794	233,327	0	0	233,327	213,930	0	213,930
46	GENERAL PLANT	34,255	10,010	44,275	0	2,623	46,898	39,270	1,312	40,582
47										
48	TOTAL SEWER ACCUM. DEP.	525,949	111,127	637,076	(1,034)	1,589	638,655	581,512	278	581,790

*Net Additions = Depreciation Expense Less Net Retirements

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Non-Used and Useful Calculations

Company: SSU / Duval / Woodmere

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

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. Conf. Prop.	Adjusted Accum. Depr.	Percentage	Average Amount	
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	0%	0	
3	352.1 Franchises	248	0	248	0%	0	
4	389.1 Other Plant & Misc.	12,461	0	12,461	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	97,813	0	97,813	0%	0	
8	360.2 Collection Sewers - F	159,407	0	159,407	0%	0	
9	361.2 Collection Sewers - G	1,551	0	1,551	0%	0	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	1,778	0	1,778	0%	0	
12	364.2 Flow Measuring Devices	2,061	0	2,061	0%	0	
13	365.2 Flow Measuring Installation	37	0	37	0%	0	
14	369.2 Other Plant & Misc. Equipment	3,265	0	3,265	0%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	2,169	0	2,169	0%	0	
18	370.3 Receiving Wells	149	0	149	0%	0	
19	371.3 Pumping Equipment	46,278	0	46,278	0%	0	
20	389.3 Other Plant & Misc. Equipment	41	0	41	0%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	3,340	0	3,340	0%	0	
24	380.4 Treatment & Disposal	129,127	0	129,127	0%	0	
25	381.4 Plant Sewers	0	0	0	0%	0	
26	382.4 Outfall Sewer Lines	22,428	0	22,428	0%	0	
27	389.4 Other Plant & Misc. Equipment	59,036	0	59,036	0%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	3,881	0	3,881	0%	0	
31	390.5 Office Furniture & Equipment	4,918	0	4,918	0%	0	
32	390.51 Computer Equipment	5,388	0	5,388	0%	0	
33	391.5 Transportation Equipment	12,799	0	12,799	0%	0	
34	392.5 Stores Equipment	46	0	46	0%	0	
35	393.5 Tools, Shop, & Garage	3,415	0	3,415	0%	0	
36	394.5 Laboratory Equipment	722	0	722	0%	0	
37	395.5 Power Operated Equipment	7,675	0	7,675	0%	0	
38	396.5 Communication Equipment	1,211	0	1,211	0%	0	
39	397.5 Miscellaneous Equipment	185	0	185	0%	0	
40	398.5 Other Tangible Plant	342	0	342	0%	0	
41							
42	INTANGIBLE PLANT	12,729	0	12,729		0	
43	COLLECTION PLANT	265,911	0	265,911		0	
44	SYSTEM PUMPING PLANT	48,638	0	48,638		0	
45	TREATMENT AND DISPOSAL	213,930	0	213,930		0	
46	GENERAL PLANT	40,582	0	40,582		0	
47							
48	TOTAL SEWER ACCUM. DEP.	581,790	0	581,790		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 / Duval / Woodmere

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 22871 ENDED 05/31/89	975,101
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 / Duval / Woodmere

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	5/31/89 BALANCE	975,101
17	1989 Additions	350
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	350
21	12/31/89 BALANCE	975,451
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	975,451
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	975,451

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

Beginning, End of Year, and Average Balances

Company: SSU / Duval / Woodmere
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	975,451	0	975,451	0	0	975,451	975,451	0	975,451
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	975,451	0	975,451	0	0	975,451	975,451	0	975,451

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Woodmere

FPSC

Docket No.: 920199-WVS
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 the Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an 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 22871 ENDED 05/31/89	257,989
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 / Duval / Woodmere

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	12/31/86 BALANCE	0
7	1987 Additions	0
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	0
11	12/31/87 BALANCE	0
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	5/31/89 BALANCE	257,989
17	1989 Additions	11,378
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	11,378
21	12/31/89 BALANCE	269,367
22	1990 Additions	39,731
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	39,731
26	12/31/90 BALANCE	309,098
27	1991 Additions	40,632
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	40,632
31	12/31/91 BALANCE	349,730

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

Company: SSU / Duval / Woodmere

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim ☐ Final ☒
 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	309,098	40,832	349,930	0	0	349,930	329,514	0	329,514	
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	309,098	40,832	349,930	0	0	349,930	329,514	0	329,514	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Duval / Woodmere

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 MPR's.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Duval / Woodmere

Docket No.: 920199-WG
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 / Duval / Woodmere

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 / Duval / Woodmere
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	390,729	(7,265)	383,464	390,729	20,760	411,489	B-2 (S)	
2	Divided by	8	8	8	8	8	8		
3	TOTAL WORKING CAPITAL ALLOWANCE	48,841	(908)	47,933	48,841	2,585	51,426		

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)	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	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: S20189-WS
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.

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	4,813,067	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	22,316
16	Customer Deposits	1,646,825	1,966,579
17	Taxes Other Than Income Taxes	3,553,664	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	TOTAL CURRENT LIABILITIES	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,460	80,298,631
28	Advances For Construction	1,092,297	624,953
29	Loans From Related Parties	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 / Duval / Woodmere

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)		
AQISITION 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 - %	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

Woodmere - 888

Duval County (SSU)

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

Company: SSU / Duval / Woodmere
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	362,637	6,040	368,677	357,891	726,568	97.07%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	362,637	6,040	368,677	357,891	726,568		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	390,729	20,760	411,489	0	411,489		B-6 (S)
6	Depreciation, net of CIAC Amort.	70,295	0	70,295	0	70,295		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	43,660	10,654	54,315	16,105	70,420		B-15, B-3 (S)
9	Provision For Income Taxes	(87,275)	(9,508)	(96,784)	128,614	31,831		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	417,409	21,906	439,315	144,719	584,035		
11	NET OPERATING INCOME:	(54,772)	(15,866)	(70,638)	213,172	142,534		
12	RATE BASE	1,233,763		1,231,923		1,231,923		A-2 (S)
13	RATE OF RETURN	-4.44%		-5.73%		11.57%		D-1 (S)

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

Company: SSU / Duval / Woodmere
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	362,637	6,040	368,677	329,024	697,701	89.24%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	362,637	6,040	368,677	329,024	697,701		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	390,729	(7,265)	383,464	0	383,464		B-6 (S)
6	Depreciation, net of CIAC Amort.	70,295	0	70,295	0	70,295		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	43,660	10,654	54,315	14,806	69,121		B-15, B-3 (S)
9	Provision For Income Taxes	(87,275)	1,114	(86,161)	118,240	32,079		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	417,409	4,503	421,912	133,046	554,959		
11	NET OPERATING INCOME:	(54,772)	1,537	(53,235)	195,978	142,742		
12	RATE BASE	1,233,763		1,228,420		1,228,420		A-2 (S)
13	RATE OF RETURN	-4.44%		-4.33%		11.62%		D-1 (S)

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

Company: SSU / Duval / Woodmere
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	1,228,420	1,231,923	A-2 (S)	-
5	Required Income (L3 x L4)	142,742	142,534	-	-
6	Adjusted income under Present Rates	(53,235)	(70,638)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	195,978	213,172	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	314,218	341,786	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	<u>329,024</u>	<u>357,891</u>	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L9)	314,218	341,786	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	<u>118,240</u>	<u>128,614</u>	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	<u>14,806</u>	<u>16,105</u>	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE (L11 - (L15 + L17))	<u>195,978</u>	<u>213,172</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%	11.18%	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	<u>100.00%</u>		<u>11.62%</u>

SCHEDULE OF ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1991

Company: SSU / Duval / Woodmere

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.	6,040	6,040	B-4 (S)
3				
4	2.			
5				
6				
7		6,040	6,040	
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.	(7,265)	(7,265)	B-6 (S)
10				
11	2. Add allocation of current rate case expense amortization.		4,560	B-6 (S)
12				
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		971	B-6 (S)
14				
15	4. Add allocation of estimated annual Lehigh expenses.		1,735	B-6 (S)
16				
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(136)	B-6 (S)
18				
19	6. Calculate proforma attrition adjustments.		11,482	B-6 (S)
20				
21	7. Add allocation of post retirement benefits.		9,413	B-6 (S)
22				
23		(7,265)	20,760	
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.	272	272	B-15 (S)
41				
42	2. To remove "Payroll Taxes" from the "Pension and Benefits" account 604/704	10,382	10,382	B-15 (S)
43	and reclassify consistent with NARUC.			
44				
45		10,654	10,654	
46	F. INCOME TAXES:			
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	1,114	(9,508)	B-17 (S)
48				
49	2.			
50				
51		1,114	(9,508)	
52				
53				
54				
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	1,537	(15,866)	

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Duval / Woodmere
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	216,604	0	
9	522.2 Measured - Commercial	67,603	0	
10	522.3 Measured - Industrial	0	0	
11	522.4 Measured - Public Authorities	0	0	
12	522.5 Measured - Multi-Family	76,768	0	
	SUBTOTAL SEWER SALES	361,175	7,502	368,677
	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	1,463	0	
17	SUBTOTAL OTHER SEWER SALES	1,463	(1,463)	0
18	TOTAL SEWER SALES	362,637	6,040	368,677
	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)	362,637	6,040	368,677
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	362,637	6,040	368,677

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 / Duval / Woodmere

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	120,307	7,321	127,628	91,116	4,556	95,672	7,317	1,140	8,457	21,873	1,625	23,499	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	34,191	(780)	33,411	24,173	(6,195)	17,978	2,097	(588)	1,509	7,921	6,003	13,924	
4	710 Purchased Sewage Treatment	68,022	0	68,022	68,022	0	68,022	0	0	0	0	0	0	
5	711 Sludge Removal Expense	45,169	1,640	46,809	45,169	1,640	46,809	0	0	0	0	0	0	
6	715 Purchased Power	45,518	37	45,555	45,142	0	45,142	0	32	32	376	5	381	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	6,017	218	6,235	6,017	218	6,235	0	0	0	0	0	0	
9	720 Materials and Supplies	30,345	1,258	31,603	28,465	1,033	29,498	70	121	191	1,810	104	1,913	
10	731 Contractual Services - Engr.	4	0	4	0	0	0	0	0	0	4	0	4	
11	732 Contractual Services - Acct.	1,759	74	1,833	0	0	0	0	0	0	1,759	74	1,833	
12	733 Contractual Services - Legal	715	44	759	0	0	0	0	0	0	715	44	759	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	14,092	539	14,631	13,236	481	13,718	0	0	0	854	58	912	
15	741 Rental of Building/Real Prop.	341	169	510	0	0	0	0	0	0	341	169	510	
16	742 Rental of Equipment	651	24	675	638	23	662	0	0	0	13	1	14	
17	750 Transportation Expense	8,843	373	9,216	8,822	320	9,142	11	47	58	9	6	15	
18	756 Insurance - Vehicle	1,037	176	1,213	0	0	0	0	0	0	1,037	176	1,213	
19	757 Insurance - General Liability	1,207	134	1,341	0	0	0	0	0	0	1,207	134	1,341	
20	758 Insurance - Workman's Comp.	23	4,175	4,197	0	3,173	3,173	0	261	261	23	741	763	
21	759 Insurance - Other	707	29	736	0	0	0	0	0	0	707	29	736	
22	760 Advertising Expense	75	6	80	0	0	0	0	0	0	75	6	80	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	4,560	4,560	0	0	0	0	0	0	0	4,560	4,560	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	1,895	123	2,019	0	0	0	1,895	123	2,019	0	0	0	
26	775 Miscellaneous Expenses	9,813	641	10,454	510	19	529	14	44	58	9,289	578	9,868	
27	TOTAL SEWER O&M EXPENSES	390,729	20,760	411,489	331,312	5,267	336,579	11,405	1,180	12,585	48,013	14,313	62,325	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	120,307	7,321	127,628	91,116	4,556	95,672	7,317	1,140	8,457	21,873	1,625	23,499	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	34,191	(780)	33,411	24,173	(6,195)	17,978	2,097	(588)	1,509	7,921	6,003	13,924	
32	TOTAL SEWER LABOR COSTS	154,498	6,541	161,039	115,289	(1,639)	113,650	9,414	552	9,966	29,795	7,628	37,423	

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

Company: SSU / Duval / Woodmere

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

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

FP&C
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 - 5)			(7) 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	120,307	0	120,307	91,116	0	91,116	7,317	0	7,317	21,873	0	21,873
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	34,191	(11,285)	22,906	24,173	(6,825)	17,349	2,097	(704)	1,393	7,921	(3,756)	4,165
4	710 Purchased Sewage Treatment	68,022	0	68,022	68,022	0	68,022	0	0	0	0	0	0
5	711 Sludge Removal Expense	45,169	0	45,169	45,169	0	45,169	0	0	0	0	0	0
6	715 Purchased Power	45,518	0	45,518	45,142	0	45,142	0	0	0	376	0	376
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	6,017	0	6,017	6,017	0	6,017	0	0	0	0	0	0
9	720 Materials and Supplies	30,345	0	30,345	28,465	0	28,465	70	0	70	1,810	0	1,810
10	731 Contractual Services - Engr.	4	0	4	0	0	0	0	0	0	4	0	4
11	732 Contractual Services - Acct.	1,759	0	1,759	0	0	0	0	0	0	1,759	0	1,759
12	733 Contractual Services - Legal	715	0	715	0	0	0	0	0	0	715	0	715
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	14,092	0	14,092	13,238	0	13,238	0	0	0	854	0	854
15	741 Rental of Building/Real Prop.	341	0	341	0	0	0	0	0	0	341	0	341
16	742 Rental of Equipment	651	0	651	638	0	638	0	0	0	13	0	13
17	750 Transportation Expense	8,843	0	8,843	8,822	0	8,822	11	0	11	9	0	9
18	756 Insurance - Vehicle	1,037	0	1,037	0	0	0	0	0	0	1,037	0	1,037
19	757 Insurance - General Liability	1,207	0	1,207	0	0	0	0	0	0	1,207	0	1,207
20	758 Insurance - Workman's Comp.	23	4,019	4,042	0	3,062	3,062	0	246	246	23	712	735
21	759 Insurance - Other	707	0	707	0	0	0	0	0	0	707	0	707
22	760 Advertising Expense	75	0	75	0	0	0	0	0	0	75	0	75
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	1,895	0	1,895	0	0	0	1,895	0	1,895	0	0	0
26	775 Miscellaneous Expenses	9,813	0	9,813	510	0	510	14	0	14	9,289	0	9,289
27	TOTAL SEWER O&M EXPENSES	390,729	(7,265)	383,464	331,312	(3,763)	327,549	11,405	(458)	10,947	48,013	(3,044)	44,968
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	120,307	0	120,307	91,116	0	91,116	7,317	0	7,317	21,873	0	21,873
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	34,191	(11,285)	22,906	24,173	(6,825)	17,349	2,097	(704)	1,393	7,921	(3,756)	4,165
32	TOTAL SEWER LABOR COSTS	154,498	(11,285)	143,213	115,289	(6,825)	108,465	9,414	(704)	8,710	29,795	(3,756)	26,038

8890

DETAIL OF TOTAL MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Bampton, NSW / Council / Woodmills
 Doccat 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.

9919
 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	9,128	8,729	10,757	9,526	9,337	9,749	11,333	10,126	9,987	9,487	9,878	12,268	120,307	0	120,307	7,321	127,628	
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	2,576	2,702	3,422	2,642	2,564	2,779	3,149	3,135	2,838	2,683	2,828	2,869	34,191	(11,285)	22,906	(780)	33,411	
4	710.1-8 Purchased Sewage Treatment	(5,933)	5,708	6,265	5,963	6,305	6,297	5,933	6,353	6,423	6,161	6,600	11,947	68,022	0	68,022	0	68,022	
5	711.1-8 Sludge Removal Expense	2,592	3,240	2,592	0	8,660	3,564	1,944	4,230	5,885	2,304	3,024	7,134	45,169	0	45,169	1,640	46,809	
6	715.1-8 Purchased Power	(2,517)	4,530	4,249	3,338	3,911	3,932	4,295	7,926	32	6,908	820	8,094	45,518	0	45,518	37	45,555	
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	266	170	63	601	31	446	153	1,734	857	1,078	372	245	6,017	0	6,017	218	6,235	
9	720.1-8 Materials and Supplies	(1,058)	4,189	7,998	861	3,825	1,687	1,324	2,173	8,089	1,976	738	(1,457)	30,345	0	30,345	1,258	31,603	
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	0	4	
11	732.1-8 Contractual Services - Acct.	126	150	142	143	149	145	153	138	148	154	133	178	1,759	0	1,759	74	1,833	
12	733.1-8 Contractual Services - Legal	51	61	58	58	60	59	62	56	60	62	54	72	715	0	715	44	759	
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	483	4,409	1,312	295	917	1,429	74	580	1,136	1,315	844	1,297	14,092	0	14,092	539	14,631	
15	741.1-8 Rental of Building/Real Prop.	25	29	27	28	29	28	30	27	29	30	26	34	341	0	341	169	510	
16	742.1-8 Rental of Equipment	1	1	1	1	1	138	1	24	131	131	220	1	651	0	651	24	675	
17	750.1-8 Transportation Expense	646	659	762	308	323	49	816	632	1,961	1,338	497	851	8,843	0	8,843	373	9,216	
18	756.1-8 Insurance - Vehicle	75	88	84	85	88	86	90	81	88	91	78	105	1,037	0	1,037	176	1,213	
19	757.1-8 Insurance - General Liability	87	103	97	98	102	100	105	95	102	105	91	122	1,207	0	1,207	134	1,341	
20	758.1-8 Insurance - Workman's Comp.	2	2	2	2	2	2	2	2	2	2	2	2	23	4,019	4,042	4,175	4,197	
21	759.1-8 Insurance - Other	51	60	57	58	60	58	61	55	60	62	53	71	707	0	707	29	736	
22	760.1-8 Advertising Expense	5	6	6	6	6	6	6	6	6	7	6	8	75	0	75	6	80	
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	4,560	4,560	
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	104	154	190	153	163	130	149	162	132	158	179	222	1,895	0	1,895	123	2,019	
26	775.1-8 Miscellaneous Expenses	668	793	749	759	786	769	809	730	1,295	813	702	940	9,813	0	9,813	641	10,454	
27	TOTAL SEWER O&M EXPENSES	7,380	35,784	38,833	24,924	37,318	31,455	38,491	38,265	39,263	34,865	27,146	45,084	398,729	(7,265)	393,464	20,760	411,489	
28	Total Labor															Total Labor	Adjustments	Total Adj. Labor	
29																			
30	701.1-8 Salaries & Wages - Employees															120,307	7,321	127,628	
31	703.1-8 Salaries & Wages - Officers, Etc.															0	0	0	
32	704.1-8 Employee Pensions & Benefits															34,191	(780)	33,411	
33	TOTAL SEWER LABOR COSTS															154,498	6,541	161,039	

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

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

0690

24-Apr-92

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.

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

		(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	400	595	732	589	630	502	574	627	511	609	691	857	7,317	0	7,317	1,140	8,457
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	115	171	210	169	181	144	165	180	146	175	198	246	2,097	(704)	1,393	(588)	1,509
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	32	32
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	4	6	7	6	6	5	6	6	5	6	7	8	70	0	70	121	191
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	1	11	0	11	47	58
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	246	246	261	261
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	104	154	190	153	163	130	149	162	132	156	179	222	1,895	0	1,895	123	2,019
26	775.7 Miscellaneous Expenses	1	1	1	1	1	1	1	1	1	1	1	2	14	0	14	44	58
27	SEWER CUST ACCTS EXPENSES	624	928	1,140	919	982	783	895	977	796	950	1,076	1,336	11,405	(458)	10,947	1,180	12,585
28																		
29																		
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

0692

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

Company: SSU / Duval / Woodman

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

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

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	120,307	0	120,307	120,307	0	0	532	848	(138)	121,550	8,079	0	7,321	127,823
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	34,191	(11,285)	22,906	34,191	(11,285)	0	141	110	0	23,157	841	0,413	(780)	33,411
4	710.1-8 Purchased Sewer	68,022	0	68,022	68,022	0	0	0	0	0	68,022	0	0	0	68,022
5	711.1-8 Sludge Removal	45,169	0	45,169	45,169	0	0	0	0	0	45,169	1,640	0	1,640	46,809
6	715.1-8 Purchased Power	45,518	0	45,518	45,518	0	0	5	32	0	45,555	0	0	37	45,555
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	6,017	0	6,017	6,017	0	0	0	0	0	6,017	218	0	218	6,235
9	720.1-8 Materials and Supplies	30,345	0	30,345	30,345	0	0	24	127	0	30,496	1,107	0	1,258	31,803
10	731.1-8 Contractual Services - Engr.	4	0	4	4	0	0	0	0	0	4	0	0	0	4
11	732.1-8 Contractual Services - Acd.	1,759	0	1,759	1,759	0	0	10	0	0	1,769	64	0	74	1,833
12	733.1-8 Contractual Services - Legal	715	0	715	715	0	0	17	0	0	732	27	0	44	758
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	14,082	0	14,082	14,082	0	0	28	0	0	14,118	512	0	539	14,831
15	741.1-8 Rental of Building/Real Prop.	341	0	341	341	0	0	0	151	0	492	18	0	169	510
16	742.1-8 Rental of Equipment	851	0	851	851	0	0	0	0	0	852	24	0	24	875
17	750.1-8 Transportation Expense	8,843	0	8,843	8,843	0	0	5	45	0	8,893	323	0	373	9,216
18	756.1-8 Insurance - Vehicle	1,037	0	1,037	1,037	0	0	27	106	0	1,171	42	0	176	1,213
19	757.1-8 Insurance - General Liability	1,207	0	1,207	1,207	0	0	25	61	0	1,294	47	0	134	1,341
20	758.1-8 Insurance - Workman's Comp	23	4,019	4,042	23	4,019	0	0	0	0	4,050	147	0	4,175	4,187
21	759.1-8 Insurance - Other	707	0	707	707	0	0	4	0	0	710	26	0	28	738
22	760.1-8 Advertising Expense	75	0	75	75	0	0	3	0	0	77	3	0	8	80
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	4,560	0	0	0	4,560	0	0	4,560	4,560
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	1,895	0	1,895	1,895	0	0	0	123	0	2,019	0	0	123	2,019
26	775.1-8 Miscellaneous Expenses	9,813	0	9,813	9,813	0	0	151	124	0	10,088	368	0	641	10,454
27	TOTAL SEWER O&M EXPENSES	390,729	(7,285)	383,444	390,729	(7,285)	4,560	971	1,735	(138)	390,594	11,482	0,413	20,780	411,489

Notes:

- Col (2) & (5): Per Books O&M amounts in MFR's.
 Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 - \$1,041,777 / \$10,200,389 = 10.04%.
 Col (4): Total of Columns (2) and (3).
 Col (7): To reflect the system's allocated portion of current total Company rate case costs amortized over 4 years.
 Col (8): Lehigh was acquired in July 1981 and beginning in October of 1991 SSU A&G costs were allocated to Lehigh. This adjustment recaptures to SSU the partial year allocation to be reclassified with a full year allocation shown in the next adjustment.
 Col (9): To reflect the system's allocated portion of estimated annual costs of Lehigh as determined from the 1992 Lehigh rate filing for the purpose of allocating "Customer Account Expense" and "A&G Expense" system-wide in this filing.
 Col (10): To reflect system's allocated portion of the changes in staff relating to the Deltona Lakes gas sale in December 1991.
 Col (11): Subtotal of "Adjusted O&M" for rate filing prior to applying attrition adjustment.
 Col (12): To reflect 1992 attrition adjustment in final rate at the current allowable rate of 3.63% (A/C 601/701 and 603/703 - 5.00%).
 Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 106.
 Col (14): Total of O&M adjustments to books for rate case purposes.
 Col (15): Total O&M expenses requested in Final Rates.

0693

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

Company: SSU / Duval / Woodmere

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 (5)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: B-6 (5) 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	91,116		91,116	91,116						91,116	4,556		4,556	95,672
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0		0	0
3	704.1-6 Employee Pensions & Benefits	24,173	(6,825)	17,348	24,173	(6,825)					17,348	830		(6,195)	17,873
4	710.1-6 Purchased Sewer	68,022		68,022	68,022						68,022			0	68,022
5	711.1-6 Sludge Removal	45,169		45,169	45,169						45,169	1,640		1,640	46,809
6	715.1-6 Purchased Power	45,142		45,142	45,142						45,142			0	45,142
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0		0	0
8	718.1-6 Chemicals	6,017		6,017	6,017						6,017	218		218	6,235
9	720.1-6 Materials and Supplies	28,465		28,465	28,465						28,465	1,033		1,033	29,498
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	13,238		13,238	13,238						13,238	481		481	13,719
15	741.1-6 Rental of Building/Real Prop	0		0	0						0	0		0	0
16	742.1-6 Rental of Equipment	638		638	638						638	23		23	662
17	750.1-6 Transportation Expense	8,822		8,822	8,822						8,822	320		320	9,142
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	3,062	3,062	0	3,062					3,062	111		3,173	3,173
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	510		510	510						510	19		19	529
27	TOTAL SEWER DIRECT O&M EXPENSES	331,312	(3,763)	327,549	331,312	(3,763)	0	0	0	0	327,549	9,030	0	5,287	336,579

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 retail rates to the Deltona Lakes gas sale in December 1991.

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

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

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

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

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

0694

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Duval / Woodmere

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 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 Reapture 3 Months of A&G Alloc. To Lehigh	Estimate Annual Lehigh Expenses	Adjust Delella Lakes Gas Sale	Subtotal Adjusted O&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	7,317		7,317	7,317				808	(71)	8,054	403		1,140	8,457
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0				0		0	0		0	0
3	704.7 Employee Pensions & Benefits	2,097	(704)	1,393	2,097	(704)			63		1,458	53		(588)	1,509
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				32		32			32	32
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	70		70	70				114		184	7		121	191
10	731.7 Contractual Services - Engr.	0		0	0				0		0	0		0	0
11	732.7 Contractual Services - Auct.	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	11		11	11				45		56	2		47	58
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	246	246	0	246			6		252	9		261	261
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	1,895		1,895	1,895				123		2,019			123	2,019
26	775.7 Miscellaneous Expenses	14		14	14				42		56	2		44	58
27	TOTAL SEWER CUST ACCT EXPENSES	11,405	(458)	10,947	11,405	(458)	0	0	1,234	(71)	12,169	475	0	1,180	12,585

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 658 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,389 = 3.36%, Payroll Taxes - \$880,569 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,841,777 / \$10,200,389 = 18.04%.

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

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

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

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

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

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

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

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

Docket No.: 920189-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 10 of 10
Preparer: Chuck Lewis
Recap Schedules: B-6 (S) P. 6 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
		(4) Per Books O&M	(5) Reclassify Pension & Benefits Consistent With NARUC	(6) TOTAL INTERIM O&M	(7) Per Books O&M	(8) Reclassify Pension & Benefits Consistent With NARUC	(9) Add Allocated Current Rate Case Exp. Amort	(10) ALLOCATED LEHIGH COSTS Receipts of 3 Months of A&G Alloc. To Lehigh	(11) Estimate Annual Lehigh Expenses	(12) Adjust Deltona Utilities Gas Sale	(13) Subtotal Adjusted O&M Per Filing	(14) Proforma Attrition Adjustment	(15) Add Allocated Post Retirement Benefits	(16) Total Adjustments To Per Books O&M	
1	701.8 Salaries & Wages - Employees	21,873		21,873	21,873			532	36	(85)	22,380	1,119		1,825	23,488
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	7,921	(3,756)	4,165	7,921	(3,756)		141	47		4,353	158	9,413	6,008	13,924
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	376		376	376			5	0		381			5	381
7	716.8 Fuel for Power Purchased	0		0	0			0	0		0	0		0	0
8	718.6 Chemicals	0		0	0			0	0		0	0		0	0
9	720.8 Materials and Supplies	1,810		1,810	1,810			24	12		1,846	67		104	1,913
10	731.8 Contractual Services - Engr.	4		4	4			0	0		4	0		0	4
11	732.8 Contractual Services - Acct.	1,759		1,759	1,759			10	0		1,769	64		74	1,833
12	733.8 Contractual Services - Legal	715		715	715			17	0		732	27		44	759
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	854		854	854			26	0		880	32		58	912
15	741.8 Rental of Building/Real Prop.	341		341	341			0	151		492	18		169	510
16	742.8 Rental of Equipment	13		13	13			0	0		13	0		1	14
17	750.8 Transportation Expense	9		9	9			5	0		15	1		6	15
18	756.8 Insurance - Vehicle	1,037		1,037	1,037			27	106		1,171	42		176	1,213
19	757.8 Insurance - General Liability	1,207		1,207	1,207			25	61		1,294	47		184	1,341
20	758.8 Insurance - Workman's Comp.	23	712	735	23	712		0	2		737	27		741	763
21	759.8 Insurance - Other	707		707	707			4	0		710	26		29	736
22	760.8 Advertising Expense	75		75	75			3	0		77	3		6	80
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		4,560	0	0		4,560			4,560	4,560
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	9,289		9,289	9,289			151	82		9,522	346		578	9,868
27	TOTAL SEWER A&G EXPENSES	48,013	(3,044)	44,968	48,013	(3,044)	4,560	871	541	(85)	50,838	1,876	9,413	14,313	62,325

Notes:

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

Col (3) & (8): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 - \$890,558 / \$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 recapitulates to SSU the partial year allocation to be replaced with a full year allocation shown in the next adjustment.

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

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

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

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

Col (13): To reflect the system's allocated portion of the total Company annual present value expenses for "Post Retirement Benefits" other than pensions per FASB 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: 880 / Duval / Woodmere

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	TEST YEAR DEVIATION FROM GUIDELINE	
			Prior Test Year Ended 05/31/89	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%
1	701.1-8 Salaries & Wages - Employees		35,768	120,307	84,538	236.35%	38,559	80,748	204.12%
2	703.1-8 Salaries & Wages - Officers, Etc.		(30)	0	30	-100.00%	(33)	33	-100.00%
3	704.1-8 Employee Pensions & Benefits		3,384	22,906	19,542	580.86%	3,721	19,186	515.62%
4	710.1-8 Purchased Sewage Treatment		62,546	66,022	3,474	5.75%	68,178	(1,154)	-1.87%
5	711.1-8 Sludge Removal Expense		5,856	45,189	39,213	668.42%	6,587	36,582	585.75%
6	715.1-8 Purchased Power		38,874	45,519	6,644	23.44%	40,782	4,738	11.61%
7	716.1-8 Fuel for Power Purchased		188	0	(188)	-100.00%	208	(208)	-100.00%
8	716.1-8 Chemicals		939	8,078	5,078	541.06%	1,038	4,870	479.65%
9	720.1-8 Materials and Supplies		2,408	30,345	27,937	1160.11%	2,883	27,882	1039.37%
10	731.1-8 Contractual Services - Engr.		85	4	(81)	-94.48%	72	(88)	-95.01%
11	732.1-8 Contractual Services - Acct.		2,007	1,759	(248)	-12.37%	2,220	(481)	-20.76%
12	733.1-8 Contractual Services - Legal		584	715	131	22.37%	846	88	10.64%
13	734.1-8 Contractual Services - Mgmt. Fees		213	0	(213)	-100.00%	236	(236)	-100.00%
14	735.1-8 Contractual Services - Other		2,314	14,082	11,777	508.90%	2,559	11,532	455.66%
15	741.1-8 Rental of Building/Real Prop.		228	341	113	51.15%	240	91	36.67%
16	742.1-8 Rental of Equipment		14	851	837	4538.04%	16	836	4081.82%
17	750.1-8 Transportation Expense		3,965	9,843	4,878	123.03%	4,385	4,458	101.66%
18	756.1-8 Insurance - Vehicle		1,535	1,037	(498)	-32.45%	1,898	(881)	-38.92%
19	757.1-8 Insurance - General Liability		1,787	1,207	(580)	-31.89%	1,855	(747)	-38.24%
20	758.1-8 Insurance - Workmen's Comp.		1,883	4,042	2,359	140.19%	1,861	2,181	117.18%
21	759.1-8 Insurance - Other		418	797	288	68.94%	483	244	62.75%
22	760.1-8 Advertising Expense		0	75	75	N.A.	0	75	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.		3,820	0	(3,820)	-100.00%	4,335	(4,335)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other		10	0	(10)	-100.00%	11	(11)	-100.00%
25	770.1-8 Bad Debt Expense		544	1,895	1,351	248.28%	602	1,263	214.89%
26	775.1-8 Miscellaneous Expenses		9,530	9,813	275	2.88%	10,549	(736)	-8.98%
26	TOTAL SEWER O&M EXPENSES		178,817	383,494	204,647	118.87%	195,565	187,900	96.09%
27	SUBTOTAL (less accts. 766 & 767)		172,888	383,494	210,576	121.80%	191,209	182,255	50.14%
28	Average ERC's		1,448	1,458	10	0.69%			
29	Average Consumer Price Index - U		124.0	136.2	12	9.84%			
30	Compounded Multiplier =					10.80%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22671.

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

Company: **SSU / Duval / Woodmere**

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.

PPSC

Schedule: **B-8 (S)**
 Page **2** 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 06/30/89	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%	
1	701.1-6 Salaries & Wages - Employees	24,526	91,116	66,590	271.50%	27,126	85,901	235.91%	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.	
3	704.1-6 Employee Pensions & Benefits	22	17,249	17,227	78646.84%	24	17,324	71103.97%	
4	710.1-6 Purchased Sewage Treatment	62,546	68,022	5,474	8.75%	69,176	(1,154)	-1.67%	
5	711.1-6 Sludge Removal Expense	5,956	45,189	39,213	658.42%	6,587	38,582	585.75%	
6	715.1-6 Purchased Power	36,613	45,142	8,529	23.30%	40,492	4,849	11.48%	
7	716.1-6 Fuel for Power Purchased	186	0	(186)	-100.00%	206	(206)	-100.00%	
8	716.1-6 Chemicals	939	6,017	5,078	541.08%	1,038	4,879	479.65%	
9	720.1-6 Materials and Supplies	2,378	26,465	26,087	1097.10%	2,630	25,835	982.40%	
10	731.1-6 Contractual Services - Engr.	66	0	(66)	-100.00%	72	(72)	-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	1,670	13,236	11,567	692.55%	1,847	11,360	616.61%	
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	8	638	630	7865.73%	9	629	6930.71%	
17	750.1-6 Transportation Expense	3,758	8,822	5,064	134.77%	4,158	4,866	112.27%	
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	3,062	3,062	N.A.	0	3,062	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	40	510	470	1166.34%	44	466	1046.81%	
26	TOTAL SEWER O&M EXPENSES	138,706	327,549	188,840	136.14%	153,408	174,141	113.52%	
27	SUBTOTAL (less scheds. 766 & 767)	138,706	327,549	188,840	136.14%	153,408	174,141	53.16%	
28	Average ERC's	1,448	1,458	10	0.69%				
29	Average Consumer Price Index - U	124.0	136.2	12	9.64%				
30					Compounded Multiplier = 10.60%				

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

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

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

Column (6) = ((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 / Duval / Woodmere

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 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 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 05/31/89	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	\$	%	
1	701.7 Salaries & Wages - Employees	4,225	7,917	3,692	73.19%	4,672	2,644	56.60%	
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.	
3	704.7 Employee Pensions & Benefits	0	1,393	1,393	N.A.	0	1,393	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	716.7 Chemicals	0	0	0	N.A.	0	0	N.A.	
9	720.7 Materials and Supplies	0	70	81	855.15%	10	60	582.80%	
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	11	11	N.A.	0	11	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 - Workmen's Comp.	0	246	246	N.A.	0	246	N.A.	
21	758.7 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	544	1,895	1,351	248.26%	602	1,293	214.89%	
26	775.7 Miscellaneous Expenses	19	14	(6)	-29.85%	21	(8)	-35.67%	
26	TOTAL SEWER O&M EXPENSES	4,797	10,947	6,149	128.19%	5,306	5,641	106.32%	
27	SUBTOTAL (less accts. 766 & 767)	4,797	10,947	6,149	128.19%	5,306	5,641	51.53%	
28	Average ERC's	1,446	1,458	10	0.69%				
29	Average Consumer Price Index - U	124.0	136.2	12	9.64%				
30	Compounded Multiplier =				10.80%				

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22871.

Description of Calculation:

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

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

Column (6) = ((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 / Duval / Woodmere

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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.: 920189-W5
 Test Year Ended: 12/31/91
 Interim [X] Final []
 Historic [X] Projected []

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 05/31/89	(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	701.8 Salaries & Wages - Employees	7,017	21,873	14,856	211.72%	7,761	14,113	181.85%
2	703.8 Salaries & Wages - Officers, Etc.	(30)	0	30	-100.00%	(33)	33	-100.00%
3	704.8 Employee Pensions & Benefits	3,342	4,165	822	24.61%	3,896	468	12.67%
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	282	376	114	43.70%	289	87	29.93%
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	21	1,810	1,789	8518.07%	23	1,787	7892.30%
10	731.8 Contractual Services - Engr.	0	4	4	N.A.	0	4	N.A.
11	732.8 Contractual Services - Acct.	2,007	1,758	(248)	-12.37%	2,220	(461)	-20.76%
12	733.8 Contractual Services - Legal	584	715	131	22.37%	646	69	10.64%
13	734.8 Contractual Services - Mgmt. Fees	213	0	(213)	-100.00%	236	(236)	-100.00%
14	735.8 Contractual Services - Other	644	854	210	32.57%	712	141	18.67%
15	741.8 Rental of Building/Real Prop.	226	341	115	51.15%	249	91	36.67%
16	742.8 Rental of Equipment	6	13	7	121.00%	6	6	93.81%
17	750.8 Transportation Expense	207	9	(198)	-95.80%	229	(220)	-96.02%
18	756.8 Insurance - Vehicle	1,535	1,037	(498)	-32.45%	1,898	(861)	-38.92%
19	757.8 Insurance - General Liability	1,787	1,207	(580)	-31.89%	1,955	(747)	-38.24%
20	758.8 Insurance - Workman's Comp.	1,893	735	(948)	-50.33%	1,861	(1,126)	-60.51%
21	759.8 Insurance - Other	418	707	288	68.94%	463	244	52.75%
22	760.8 Advertising Expense	0	75	75	N.A.	0	75	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3,920	0	(3,920)	-100.00%	4,335	(4,395)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	10	0	(10)	-100.00%	11	(11)	-100.00%
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	9,479	9,289	(190)	-2.00%	10,464	(1,194)	-11.39%
26	TOTAL SEWER O&M EXPENSES	33,312	44,988	11,657	34.98%	34,842	8,127	22.00%
27	SUBTOTAL (less accts. 766 & 767)	29,392	44,988	15,596	53.05%	32,496	12,472	27.74%
28	Average ERC's	1,448	1,458	10	0.69%			
29	Average Consumer Price Index - U	124.0	136.2	12	9.64%			
30	Compounded Multiplier =				10.80%			

Notes:

(a) Benchmark expenses for this system are from its last rate case, Order No. 22671.

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 CPI-U) - 1. (Standard Operating Procedure No. 2015)

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

Company: SSU / Duval / Woodmere
Docket No.: 826199-WS
Test Year Ended: 12/31/91
Interim ☒ Final ☐
Historic ☒ Projected ☐

Explanation: Provide explanation of deviation from previous page.

FP&C
Schedule: B-8 (S)
Page 6 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	80,748	204.12%		
2	703.1-8 Salaries & Wages - Officers, Etc.	33	-100.00%		
3	704.1-8 Employee Pensions & Benefits	19,186	515.62%		
4	710.1-8 Purchased Sewage Treatment	(1,154)	-1.67%		
5	711.1-8 Sludge Removal Expense	38,582	985.75%		
6	715.1-8 Purchased Power	4,736	11.61%		
7	716.1-8 Fuel for Power Purchased	(206)	-100.00%		
8	718.1-8 Chemicals	4,979	479.65%		
9	720.1-8 Materials and Supplies	27,882	1038.37%		
10	731.1-8 Contractual Services - Engr.	(68)	-95.01%		
11	732.1-8 Contractual Services - Accl.	(461)	-20.76%		
12	733.1-8 Contractual Services - Legal	89	19.64%		
13	734.1-8 Contractual Services - Mgmt. Fees	(236)	-100.00%		
14	735.1-8 Contractual Services - Other	11,532	450.56%		
15	741.1-8 Rental of Building/Real Prop.	91	36.67%		
16	742.1-8 Rental of Equipment	636	4091.82%		
17	750.1-8 Transportation Expense	4,458	101.88%		
18	758.1-8 Insurance - Vehicle	(881)	-38.92%		
19	757.1-8 Insurance - General Liability	(747)	-38.24%		
20	758.1-8 Insurance - Workman's Comp.	2,181	117.18%		
21	759.1-8 Insurance - Other	244	52.75%		
22	760.1-8 Advertising Expense	75	N.A.		
23	786.1-8 Reg. Comm. Exp. - Rate Case Amort.	(4,335)	-100.00%		
24	787.1-8 Reg. Comm. Exp. - Other	(11)	-100.00%		
25	770.1-8 Bad Debt Expense	1,293	214.86%		
26	775.1-8 Miscellaneous Expenses	(736)	-6.98%		
TOTAL SEWER O&M EXPENSE DEVIATIONS		187,908	96.09%		

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

CONTRACTUAL SERVICES - 1991

Company: SSU / Duval / Woodmere

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
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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 Commission's benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Duval / Woodmere

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	Millan & Swain	Debbie Swain	27.5 - 85	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	82,972
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			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 387.0818, 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	\$18,240
49				
50	Total Projected Rate Case Expense		1,772,200	18,240
51				
52	Annual Amortization Over 4 Years		\$443,050	\$4,560
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	1,040
57	% of Total		100%	1.0293%
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 / Duval / Woodmere

FPSC

Docket No.: S2019S-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 / Duval / Woodmere

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 1 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 / Duval / Woodmere

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	1,257	40	2.50%	31	0	31
4	389.1 Other Plant & Misc.	209,806	18	5.56%	11,656	0	11,656
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	203	0	N.A.	0	0	0
7	354.2 Structures & Improvements	741	32	3.13%	23	0	23
8	360.2 Collection Sewers - F	655,085	30	3.33%	21,836	0	21,836
9	361.2 Collection Sewers - G	16,143	45	2.22%	359	0	359
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	13,924	38	2.63%	366	0	366
12	364.2 Flow Measuring Devices	4,730	5	20.00%	946	0	946
13	365.2 Flow Measuring Installation	329	38	2.63%	9	0	9
14	389.2 Other Plant & Misc. Equipment	34,370	18	5.56%	1,909	0	1,909
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	40,390	32	3.13%	1,262	0	1,262
18	370.3 Receiving Wells	1,610	32	3.13%	50	0	50
19	371.3 Pumping Equipment	429,305	18	5.56%	23,850	0	23,850
20	389.3 Other Plant & Misc. Equipment	436	18	5.56%	24	0	24
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	2,932	0	N.A.	0	0	0
23	354.4 Structures & Improvements	57,021	32	3.13%	1,782	0	1,782
24	380.4 Treatment & Disposal	280,322	18	5.56%	15,573	0	15,573
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	483,546	30	3.33%	16,118	0	16,118
27	389.4 Other Plant & Misc. Equipment	95,768	18	5.56%	5,320	0	5,320
28	GENERAL PLANT						
29	353.5 Land & Land Rights	5,463	0	N.A.	0	0	0
30	354.5 Structures & Improvements	27,126	40	2.50%	678	0	678
31	390.5 Office Furniture & Equipment	13,918	15	6.67%	928	0	928
32	390.51 Computer Equipment	21,502	6	16.67%	3,584	0	3,584
33	391.5 Transportation Equipment	18,484	6	16.67%	3,081	0	3,081
34	392.5 Stores Equipment	151	18	5.56%	8	0	8
35	393.5 Tools, Shop, & Garage	7,004	16	6.25%	438	0	438
36	394.5 Laboratory Equipment	1,551	15	6.67%	103	0	103
37	395.5 Power Operated Equipment	9,131	12	8.33%	761	0	761
38	396.5 Communication Equipment	2,881	10	10.00%	288	0	288
39	397.5 Miscellaneous Equipment	976	15	6.67%	65	0	65
40	398.5 Other Tangible Plant	763	10	10.00%	76	0	76
41							
42	INTANGIBLE PLANT	211,063		5.54%	11,687	0	11,687
43	COLLECTION PLANT	725,525		3.51%	25,449	0	25,449
44	SYSTEM PUMPING PLANT	471,741		5.34%	25,187	0	25,187
45	TREATMENT AND DISPOSAL	919,588		4.22%	38,794	0	38,794
46	GENERAL PLANT	108,951		9.19%	10,010	0	10,010
47							
48	TOTAL DEPRECIATION EXPENSE	2,436,869		4.56%	111,127	0	111,127
49	AMORTIZATION OF CIAC				(40,832)	0	(40,832)
50	NON-USED AND USEFUL				0	0	0
51	NET DEPRECIATION EXPENSE - SEWER				70,295	0	70,295

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Duval / Woodmere

Docket No.: 920195-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	4.31%	0	0		0
2	Line/Main Extension Fees	975,451	4.19%	40,832	0		40,832
3	Contributed Lines	0	4.19%	0	0		0
4	Cont. Prty. Other Than Lines	0	4.23%	0	0		0
5	Service Installation Fees	0	2.63%	0	0		0
6	TOTAL SEWER CIAC AMORT. EXPENSE	975,451		40,832	0		40,832

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 / Duval / Woodmere

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	4,730	946	20.00%
3	365.2 Flow Measuring Installation	329	9	2.63%
4	354.4 Structures & Improvements	57,021	1,762	3.13%
5	360.4 Treatment & Disposal	280,322	15,573	5.56%
6	361.4 Plant Sewers	0	0	N.A.
7	362.4 Outfall Sewer Lines	483,546	16,118	3.33%
8	369.4 Other Plant & Misc. Equipment	95,768	5,320	5.56%
9	COMPOSITE RATE	921,715	39,749	4.31%
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES			
11	354.2 Structures & Improvements	741	23	3.13%
12	360.2 Collection Sewers - F	655,085	21,836	3.33%
13	361.2 Collection Sewers - G	16,143	359	2.22%
14	362.2 Special Collection	0	0	N.A.
15	369.2 Other Plant & Misc. Equipment	34,370	1,909	5.56%
16	354.3 Structures & Improvements	40,390	1,262	3.13%
17	370.3 Receiving Wells	1,610	50	3.13%
18	371.3 Pumping Equipment	429,305	23,850	5.56%
19	369.3 Other Plant & Misc. Equipment	436	24	5.56%
20	COMPOSITE RATE	1,178,080	49,315	4.19%
21	SERVICE INSTALLATION FEES			
22	363.2 Services to Customers	13,924	366	2.63%
23	COMPOSITE RATE	13,924	366	2.63%
24	OTHERS: (Weighted Average of above Rates):			
25	Plant Capacity Fees (Line 9)	921,715	39,749	4.31%
26	Line / Main Extension Fees & Contributed Lines (Line 20)	1,178,080	49,315	4.19%
27	Service Installation Fees (Line 23)	13,924	366	2.63%
28	COMPOSITE RATE	2,113,720	89,430	4.23%

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 / Duval / Woodmere
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)
		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	31	0	31		0.00%	0
4	388.1 Other Plant & Misc.	11,656	0	11,656		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	21,836	0	21,836		0.00%	0
9	361.2 Collection Sewers - G	359	0	359		0.00%	0
10	362.2 Special Collecting	0	0	0		0.00%	0
11	363.2 Services to Customers	366	0	366		0.00%	0
12	364.2 Flow Measuring Devices	946	0	946		0.00%	0
13	365.2 Flow Measuring Installation	9	0	9		0.00%	0
14	389.2 Other Plant & Misc. Equipment	1,909	0	1,909		0.00%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0		0.00%	0
17	354.3 Structures & Improvements	1,262	0	1,262		0.00%	0
18	370.3 Receiving Wells	50	0	50		0.00%	0
19	371.3 Pumping Equipment	23,850	0	23,850		0.00%	0
20	389.3 Other Plant & Misc. Equipment	24	0	24		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	1,782	0	1,782		0.00%	0
24	380.4 Treatment & Disposal	15,573	0	15,573		0.00%	0
25	381.4 Plant Sewers	0	0	0		0.00%	0
26	382.4 Outfall Sewer Lines	16,118	0	16,118		0.00%	0
27	389.4 Other Plant & Misc. Equipment	5,320	0	5,320		0.00%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0		0.00%	0
30	354.5 Structures & Improvements	678	0	678		0.00%	0
31	390.5 Office Furniture & Equipment	928	0	928		0.00%	0
32	390.51 Computer Equipment	3,584	0	3,584		0.00%	0
33	391.5 Transportation Equipment	3,081	0	3,081		0.00%	0
34	392.5 Stores Equipment	8	0	8		0.00%	0
35	393.5 Tools, Shop, & Garage	438	0	438		0.00%	0
36	394.5 Laboratory Equipment	103	0	103		0.00%	0
37	395.5 Power Operated Equipment	761	0	761		0.00%	0
38	396.5 Communication Equipment	288	0	288		0.00%	0
39	397.5 Miscellaneous Equipment	65	0	65		0.00%	0
40	398.5 Other Tangible Plant	76	0	76		0.00%	0
41							
42	INTANGIBLE PLANT	11,687	0	11,687			0
43	COLLECTION PLANT	25,449	0	25,449			0
44	SYSTEM PUMPING PLANT	25,187	0	25,187			0
45	TREATMENT AND DISPOSAL	38,794	0	38,794			0
46	GENERAL PLANT	10,010	0	10,010			0
47							
48	TOTAL	111,127	0	111,127			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 / Duval / Woodmere
 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:	16,319	272	16,590	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	16,319	272	16,590		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	10,382	10,382		
6		0	0	0		
7	TOTAL	0	10,382	10,382		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		27,342	0	27,342		
11		0	0	0		
12	TOTAL	27,342	0	27,342		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	43,660	10,654	54,315		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	43,660	10,654	54,315		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 / Duval / Woodmere
Docket No.: 920190-W5
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] Projected []

FPSC
Schedule: B-17 (S)
Page 1 of 1
Prepared: 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) Par Books	(4) Utility Test Year Adjustments	(6) Utility Adjusted Test Year	(7) Par Books	(8) Utility Test Year Adjustments	(9) Utility Adjusted Test Year		
1	PRE-TAX INCOME:								
2	Operating Revenues	362,637	6,040	368,677	362,637	6,040	368,677	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	390,729	(7,265)	383,464	390,729	20,760	411,489	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	70,295	0	70,295	70,295	0	70,295	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-16 (S)	-
7	Taxes Other Than Income	43,660	10,654	54,315	43,660	10,654	54,315	B-15 (S)	-
8	Pre Tax Operating Expenses	504,685	3,389	508,074	504,685	31,414	536,099	-	-
9	TOTAL PRE-TAX INCOME	(142,047)	2,651	(139,397)	(142,047)	(25,375)	(167,422)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(142,047)	2,651	(139,397)	(142,047)	(25,375)	(167,422)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	1,233,763	(5,343)	1,228,420	1,233,763	(1,840)	1,231,923	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	71,558	(310)	71,248	71,558	(107)	71,452	-	-
17	Total Taxable Income	(213,605)	2,951	(210,645)	(213,605)	(25,268)	(238,873)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(80,380)	1,114	(79,266)	(80,380)	(9,506)	(89,886)	-	-
20	Less:								
21	Parent Debt Adjustment	5,752	0	5,752	5,752	0	5,752	C-9 (S)	-
22	Investment Tax Credit	1,143	0	1,143	1,143	0	1,143	C-8 (S)	-
23	TOTAL INCOME TAXES	(87,275)	1,114	(86,161)	(87,275)	(9,506)	(96,784)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Duval / Woodmere

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

Zephyr Shores - 1427

Pasco County (SSU)

SCHEDULE OF SEWER RATE BASE - 1991 (FINAL)

Company: SSU / Pasco / Zephyr Shores
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	222,004	(5,384)	216,620	A-6 (S)
2	Utility Land & Land Rights	5,481	0	5,481	A-6 (S)
3	Non-Used & Useful	(10,034)	0	(10,034)	A-7 (S)
4	Construction Work in Progress	0	0	0	-
5	Accumulated Depreciation	(55,262)	172	(55,090)	A-10 (S)
6	CIAC	(119,994)	0	(119,994)	A-12 (S)
7	Accumulated Amortization of CIAC	22,155	0	22,155	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	(1,373)	0	(1,373)	C-7 (S)
12	Working Capital Allowance	8,184	1,024	9,208	A-17 (S)
13	TOTAL SEWER RATE BASE	71,160	(4,187)	66,972	

SCHEDULE OF ADJUSTMENTS TO SEWER RATE BASE - 1991

Company: SSU / Pasco / Zephyr Shores

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.

FPSC

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.	(8,073)	(2,695)	(5,384)	A-6 (S)	
3						
4	2.					
5						
6						
7		(8,073)	(2,695)	(5,384)		
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.	804	804	804	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	(1,264)	(632)		
33						
34						
35						
36						
37		804	(460)	172		
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 / Zephyr Shores

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).	(284)	(284)	(284)	A-17 (S)	
38						
39	2.					
40						
41		(284)	(284)	(284)		
42						
43	M. WORKING CAPITAL ALLOWANCE (Final):					
44	1. To adjust for working capital allowance associated with O&M adjustments (Final Rate).	1,024	1,024	1,024	A-17 (S)	
45						
46	2.					
47						
48		1,024	1,024	1,024		
49						
50						
51						
52	TOTAL SEWER RATE BASE ADJUSTMENTS (Interim):	(7,553)	(3,439)	(5,496)		
53						
54	TOTAL SEWER RATE BASE ADJUSTMENTS (Final):	(6,245)	(2,130)	(4,187)		
55						

SCHEDULE OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Zephyr Shores

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 18243 ENDED 09/30/96	142,474
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 PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Zephyr Shores

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	9/30/86 BALANCE	142,474
2	1986 Additions	5,317
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	5,317
6	12/31/86 BALANCE	147,791
7	1987 Additions	7,999
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	7,999
11	12/31/87 BALANCE	155,790
12	1988 Additions	36,098
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	36,098
16	12/31/88 BALANCE	191,888
17	1989 Additions	16,504
18	1989 Retirements	0
19	1989 Adjustments	(2,084)
20	1989 Net Additions	14,420
21	12/31/89 BALANCE	206,308
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	206,308
28	1990 General Plant Reallocation Adjustments *	19,054
29	12/31/90 ADJUSTED BALANCE	225,362
30	1991 Additions (A/C 101)	4,245
31	1991 Additions (A/C 106) **	0
32	1991 Retirements (A/C 101)	0
33	1991 Adjustments	(2,695)
34	1991 Net Additions	1,550
35	12/31/91 BALANCE	226,912

* 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 / Zephyr Shores

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 last 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 ((8+7)/2)	Adj. Util. Balance (9+10)
			A/C 101	A/C 106		Beginning	Ending				
1	INTANGIBLE PLANT										
2	351.1 Organization	8,073	(5,378)	0	2,695	(8,073)	(2,695)	0	5,384	(5,384)	0
3	352.1 Franchisees	135	385	0	520	0	0	520	328	0	328
4	389.1 Other Plant & Misc.	120	0	0	120	0	0	120	120	0	120
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	101	0	0	101	0	0	101	101	0	101
7	354.2 Structures & Improvements	(314)	0	0	(314)	0	0	(314)	(314)	0	(314)
8	380.2 Collection Sewers - F	29,601	0	0	29,601	0	0	29,601	29,601	0	29,601
9	361.2 Collection Sewers - G	3,349	0	0	3,349	0	0	3,349	3,349	0	3,349
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,304	0	0	1,304	0	0	1,304	1,304	0	1,304
12	364.2 Flow Measuring Devices	36	0	0	36	0	0	36	36	0	36
13	365.2 Flow Measuring Installation	7	0	0	7	0	0	7	7	0	7
14	389.2 Other Plant & Misc. Equipm	96	0	0	96	0	0	96	96	0	96
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	1,950	609	0	2,559	0	0	2,559	2,255	0	2,255
18	370.3 Receiving Wells	811	0	0	811	0	0	811	811	0	811
19	371.3 Pumping Equipment	4,616	1,168	0	5,784	0	0	5,784	5,200	0	5,200
20	389.3 Other Plant & Misc. Equipm	196	0	0	196	0	0	196	196	0	196
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	2,748	0	0	2,748	0	0	2,748	2,748	0	2,748
23	354.4 Structures & Improvements	26,555	0	0	26,555	0	0	26,555	26,555	0	26,555
24	380.4 Treatment & Disposal	93,476	3,441	0	96,917	0	0	96,917	95,197	0	95,197
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,837	0	0	1,837	0	0	1,837	1,837	0	1,837
27	389.4 Other Plant & Misc. Equipm	189	0	0	189	0	0	189	189	0	189
28	GENERAL PLANT										
29	353.5 Land & Land Rights	2,676	(89)	0	2,587	0	0	2,587	2,632	0	2,632
30	354.5 Structures & Improvements	12,908	319	0	13,227	0	0	13,227	13,067	0	13,067
31	390.5 Office Furniture & Equipme	6,651	108	0	6,759	0	0	6,759	6,705	0	6,705
32	390.51 Computer Equipment	8,767	3,182	0	11,949	0	0	11,949	10,358	0	10,358
33	391.5 Transportation Equipment	8,574	661	0	9,235	0	0	9,235	8,904	0	8,904
34	392.5 Stores Equipment	65	16	0	81	0	0	81	73	0	73
35	393.5 Tools, Shop, & Garage	3,406	(63)	0	3,343	0	0	3,343	3,374	0	3,374
36	394.5 Laboratory Equipment	722	51	0	773	0	0	773	747	0	747
37	395.5 Power Operated Equipment	4,597	(396)	0	4,201	0	0	4,201	4,399	0	4,399
38	396.5 Communication Equipment	1,335	105	0	1,441	0	0	1,441	1,388	0	1,388
39	397.5 Miscellaneous Equipment	417	107	0	524	0	0	524	470	0	470
40	398.5 Other Tangible Plant	359	18	0	377	0	0	377	368	0	368
41											
42	INTANGIBLE PLANT	8,328	(4,992)	0	3,336	(8,073)	(2,695)	641	5,832	(5,384)	448
43	COLLECTION PLANT	34,180	0	0	34,180	0	0	34,180	34,180	0	34,180
44	SYSTEM PUMPING PLANT	7,573	1,777	0	9,350	0	0	9,350	8,462	0	8,462
45	TREATMENT AND DISPOSAL	124,805	3,441	0	128,246	0	0	128,246	126,526	0	126,526
46	GENERAL PLANT	50,476	4,019	0	54,495	0	0	54,495	52,485	0	52,485
47											
48	TOTAL PLANT IN SERVICE	225,362	4,245	0	229,607	(8,073)	(2,695)	226,912	227,484	(5,384)	222,100
49	LAND & LAND RIGHTS	5,525	(89)	0	5,436	0	0	5,436	5,481	0	5,481
50	TOTAL PIS LESS LAND	219,836	4,335	0	224,171	(8,073)	(2,695)	221,476	222,004	(5,384)	216,620

*NARUC Account 101 represents Plant in Service, SSU subaccount 351.1 - 366.5

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 / Pasco / Zephyr Shores

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

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

FPSC

Schedule: A-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	328	0	0	328	0%	0
4	389.1 Other Plant & Misc.	120	0	0	120	0%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	101	0	0	101	0%	0
7	354.2 Structures & Improvements	(314)	0	0	(314)	0%	0
8	360.2 Collection Sewers - F	29,601	0	0	29,601	0%	0
9	361.2 Collection Sewers - G	3,349	0	0	3,349	0%	0
10	362.2 Special Collecting	0	0	0	0	0%	0
11	363.2 Services to Customers	1,304	0	0	1,304	0%	0
12	364.2 Flow Measuring Devices	36	0	0	36	0%	0
13	365.2 Flow Measuring Installation	7	0	0	7	0%	0
14	389.2 Other Plant & Misc. Equipmen	96	0	0	96	0%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0	0%	0
17	354.3 Structures & Improvements	2,255	0	0	2,255	0%	0
18	370.3 Receiving Wells	811	0	0	811	0%	0
19	371.3 Pumping Equipment	5,200	0	0	5,200	0%	0
20	389.3 Other Plant & Misc. Equipmen	196	0	0	196	0%	0
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	2,748	0	0	2,748	0%	0
23	354.4 Structures & Improvements	26,555	0	0	26,555	10%	2,655
24	380.4 Treatment & Disposal	95,197	0	0	95,197	10%	9,520
25	381.4 Plant Sewers	0	0	0	0	0%	0
26	382.4 Outfall Sewer Lines	1,837	0	0	1,837	0%	0
27	389.4 Other Plant & Misc. Equipmen	189	0	0	189	0%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	2,632	0	0	2,632	0%	0
30	354.5 Structures & Improvements	13,067	0	0	13,067	0%	0
31	390.5 Office Furniture & Equipment	6,705	0	0	6,705	0%	0
32	390.51 Computer Equipment	10,358	0	0	10,358	0%	0
33	391.5 Transportation Equipment	8,904	0	0	8,904	0%	0
34	392.5 Stores Equipment	73	0	0	73	0%	0
35	393.5 Tools, Shop, & Garage	3,374	0	0	3,374	0%	0
36	394.5 Laboratory Equipment	747	0	0	747	0%	0
37	395.5 Power Operated Equipment	4,399	0	0	4,399	0%	0
38	396.5 Communication Equipment	1,388	0	0	1,388	0%	0
39	397.5 Miscellaneous Equipment	470	0	0	470	0%	0
40	398.5 Other Tangible Plant	368	0	0	368	0%	0
41							
42	INTANGIBLE PLANT	448	0	0	448		0
43	COLLECTION PLANT	34,180	0	0	34,180		0
44	SYSTEM PUMPING PLANT	8,462	0	0	8,462		0
45	TREATMENT AND DISPOSAL	126,526	0	0	126,526		12,175
46	GENERAL PLANT	52,485	0	0	52,485		0
47							
48	TOTAL PLANT IN SERVICE	222,100	0	0	222,100		12,175
49	LAND & LAND RIGHTS	5,481	0	0	5,481		0
50	TOTAL PIS LESS LAND	216,620	0	0	216,620		12,175
Composite Non-Used & Useful PIS % (L48,C7 / L48,C5) =						5.48%	

SUMMARY OF SEWER NON-USED AND USEFUL - 1991

Company: SSU / Pasco / Zephyr Shores
Docket No.: S20199-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	12,175	0	12,175	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Accumulated Depreciation	(2,141)	0	(2,141)	A-10 (S)
4	Other (Net Acquisition Adjustments)	0	0	0	A-20 (S)
5	TOTAL SEWER NON-USED AND USEFUL	<u>10,034</u>	<u>0</u>	<u>10,034</u>	

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Zephyr Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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-6 (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 18243 ENDED 09/30/86	16,767
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 / Zephyr Shores

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	9/30/86 BALANCE	16,767
2	1986 Additions	53
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	53
6	12/31/86 BALANCE	16,820
7	1987 Additions	3,735
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	3,735
11	12/31/87 BALANCE	20,555
12	1988 Additions	4,249
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	4,249
16	12/31/88 BALANCE	24,804
17	1989 Additions	4,844
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	4,844
21	12/31/89 BALANCE	29,648
22	1990 Additions	5,260
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	5,260
26	12/31/90 BALANCE	34,908
27	1990 General Plant Reallocation Adjustments *	14,093
28	12/31/90 ADJUSTED BALANCE	49,001
29	1991 Additions	12,521
30	1991 Retirements	0
31	1991 Adjustments	460
32	1991 Net Additions	12,981
33	12/31/91 BALANCE	61,982

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1991

Beginning, End of Year, and Average Balances

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim ☐ Final ☒

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 Beginning	Adjustments Ending	Adjusted Balance 12/31/91	Per Books	Utility Adjustments	Adj. Util. Balance
1	INTANGIBLE PLANT									
2	351.1 Organization	804	0	804	(804)	(804)	(0)	804	(804)	(0)
3	352.1 Franchises	14	8	23	0	0	23	18	0	18
4	389.1 Other Plant & Misc.	7	7	14	0	0	14	10	0	10
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	2,132	(10)	2,122	0	0	2,122	2,127	0	2,127
8	360.2 Collection Sewers - F	10,119	987	11,106	0	0	11,106	10,612	0	10,612
9	361.2 Collection Sewers - G	235	74	309	0	0	309	272	0	272
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	82	34	116	0	0	116	99	0	99
12	364.2 Flow Measuring Devices	2	7	9	0	0	9	6	0	6
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipme	5	6	11	0	0	11	8	0	8
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	135	70	205	0	0	205	170	0	170
18	370.3 Receiving Wells	50	25	76	0	0	76	63	0	63
19	371.3 Pumping Equipment	414	289	703	0	0	703	559	0	559
20	389.3 Other Plant & Misc. Equipme	12	11	23	0	0	23	17	0	17
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	2,599	830	3,429	0	0	3,429	3,014	0	3,014
24	380.4 Treatment & Disposal	15,754	5,289	21,043	0	0	21,043	18,398	0	18,398
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	115	61	176	0	0	176	146	0	146
27	389.4 Other Plant & Misc. Equipme	16	11	26	0	0	26	21	0	21
28	GENERAL PLANT									
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,706	327	2,033	0	0	2,033	1,870	0	1,870
31	390.5 Office Furniture & Equipment	2,146	447	2,593	0	0	2,593	2,369	0	2,369
32	390.51 Computer Equipment	1,101	1,726	2,827	0	1,264	4,091	1,964	632	2,596
33	391.5 Transportation Equipment	5,424	1,484	6,908	0	0	6,908	6,166	0	6,166
34	392.5 Stores Equipment	20	4	24	0	0	24	22	0	22
35	393.5 Tools, Shop, & Garage	1,540	211	1,750	0	0	1,750	1,645	0	1,645
36	394.5 Laboratory Equipment	323	50	373	0	0	373	348	0	348
37	395.5 Power Operated Equipment	3,514	367	3,881	0	0	3,881	3,697	0	3,697
38	396.5 Communication Equipment	514	139	653	0	0	653	583	0	583
39	397.5 Miscellaneous Equipment	73	31	105	0	0	105	89	0	89
40	398.5 Other Tangible Plant	146	37	183	0	0	183	165	0	165
41		0								
42	INTANGIBLE PLANT	825	15	840	(804)	(804)	36	833	(804)	29
43	COLLECTION PLANT	12,575	1,098	13,673	0	0	13,673	13,124	0	13,124
44	SYSTEM PUMPING PLANT	611	396	1,007	0	0	1,007	809	0	809
45	TREATMENT AND DISPOSAL	18,483	6,190	24,674	0	0	24,674	21,579	0	21,579
46	GENERAL PLANT	16,506	4,822	21,329	0	1,264	22,592	18,918	632	19,549
47										
48	TOTAL SEWER ACCUM. DEP.	49,001	12,521	61,523	(804)	460	61,982	55,262	(172)	55,090

*Net Additions = Depreciation Expense Less Net Retirements

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

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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
Prepared: 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	18	0	18	0%	0	
4	389.1 Other Plant & Misc.	10	0	10	0%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	0%	0	
7	354.2 Structures & Improvements	2,127	0	2,127	0%	0	
8	360.2 Collection Sewers - F	10,612	0	10,612	0%	0	
9	361.2 Collection Sewers - G	272	0	272	0%	0	
10	362.2 Special Collecting	0	0	0	0%	0	
11	363.2 Services to Customers	99	0	99	0%	0	
12	364.2 Flow Measuring Devices	6	0	6	0%	0	
13	365.2 Flow Measuring Installation	0	0	0	0%	0	
14	389.2 Other Plant & Misc. Equipment	8	0	8	0%	0	
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0	0%	0	
17	354.3 Structures & Improvements	170	0	170	0%	0	
18	370.3 Receiving Wells	63	0	63	0%	0	
19	371.3 Pumping Equipment	559	0	559	0%	0	
20	389.3 Other Plant & Misc. Equipment	17	0	17	0%	0	
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0	0	0%	0	
23	354.4 Structures & Improvements	3,014	0	3,014	10%	301	
24	360.4 Treatment & Disposal	18,398	0	18,398	10%	1,840	
25	361.4 Plant Sewers	0	0	0	0%	0	
26	362.4 Outfall Sewer Lines	146	0	146	0%	0	
27	389.4 Other Plant & Misc. Equipment	21	0	21	0%	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0	0%	0	
30	354.5 Structures & Improvements	1,870	0	1,870	0%	0	
31	390.5 Office Furniture & Equipment	2,369	0	2,369	0%	0	
32	390.51 Computer Equipment	2,596	0	2,596	0%	0	
33	391.5 Transportation Equipment	6,166	0	6,166	0%	0	
34	392.5 Stores Equipment	22	0	22	0%	0	
35	393.5 Tools, Shop, & Garage	1,645	0	1,645	0%	0	
36	394.5 Laboratory Equipment	348	0	348	0%	0	
37	395.5 Power Operated Equipment	3,697	0	3,697	0%	0	
38	396.5 Communication Equipment	583	0	583	0%	0	
39	397.5 Miscellaneous Equipment	89	0	89	0%	0	
40	398.5 Other Tangible Plant	165	0	165	0%	0	
41							
42	INTANGIBLE PLANT	29	0	29		0	
43	COLLECTION PLANT	13,124	0	13,124		0	
44	SYSTEM PUMPING PLANT	809	0	809		0	
45	TREATMENT AND DISPOSAL	21,579	0	21,579		2,141	
46	GENERAL PLANT	19,549	0	19,549		0	
47							
48	TOTAL SEWER ACCUM. DEP.	55,090	0	55,090		2,141	
49	Composite Non-Used & Useful Acc. Dep. % (L48,C6 / L48,C4) =				3.89%		

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Zephyr Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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 18243 ENDED 09/30/86	110,894
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 / Zephyr Shores

FPSC

Docket No.: 920199-W6
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 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	9/30/86 BALANCE	110,894
2	1986 Additions	0
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	0
6	12/31/86 BALANCE	110,894
7	1987 Additions	9,100
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	9,100
11	12/31/87 BALANCE	119,994
12	1988 Additions	0
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	0
16	12/31/88 BALANCE	119,994
17	1989 Additions	0
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	0
21	12/31/89 BALANCE	119,994
22	1990 Additions	0
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	0
26	12/31/90 BALANCE	119,994
27	1991 Additions	0
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	0
31	12/31/91 BALANCE	119,994

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	30,230	0	30,230	0	0	30,230	30,230	0	30,230	
2	Line/Main Extension Fees	89,764	0	89,764	0	0	89,764	89,764	0	89,764	
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	119,994	0	119,994	0	0	119,994	119,994	0	119,994	

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-W/S
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 18243 ENDED 09/30/86	7,237
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 / Zephyr Shores

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	9/30/86 BALANCE	7,237
2	1986 Additions	693
3	1986 Retirements	0
4	1986 Adjustments	0
5	1986 Net Additions	693
6	12/31/86 BALANCE	7,930
7	1987 Additions	2,886
8	1987 Retirements	0
9	1987 Adjustments	0
10	1987 Net Additions	2,886
11	12/31/87 BALANCE	10,816
12	1988 Additions	3,000
13	1988 Retirements	0
14	1988 Adjustments	0
15	1988 Net Additions	3,000
16	12/31/88 BALANCE	13,816
17	1989 Additions	3,000
18	1989 Retirements	0
19	1989 Adjustments	0
20	1989 Net Additions	3,000
21	12/31/89 BALANCE	16,816
22	1990 Additions	3,000
23	1990 Retirements	0
24	1990 Adjustments	0
25	1990 Net Additions	3,000
26	12/31/90 BALANCE	19,816
27	1991 Additions	4,678
28	1991 Retirements	0
29	1991 Adjustments	0
30	1991 Net Additions	4,678
31	12/31/91 BALANCE	24,493

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

Company: SSU / Pasco / Zephyr Shores

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

PPSC
 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	4,997	1,513	6,510	0	0	6,510	5,753	0	5,753	
2	Line/Main Extension Fees	14,819	3,164	17,984	0	0	17,984	16,401	0	16,401	
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	19,816	4,678	24,493	0	0	24,493	22,155	0	22,155	

SCHEDULE OF SEWER ANNUAL AFUDC RATES USED - 1991

Company: SSU / Pasco / Zephyr Shores

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 / Zephyr Shores

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 / Pasco / Zephyr Shores

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 / Pasco / Zephyr Shores
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	65,474	(2,273)	63,201	65,474	8,196	73,670	B-2 (S)
2	Divided by	8	8	8	8	8	8	
3	TOTAL WORKING CAPITAL ALLOWANCE	8,184	(284)	7,900	8,184	1,024	9,208	

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

Company: Southern States Utilities (Consolidated)

FPSC

Docket No: 920198-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 Aueman

Line No.	(1) ASSETS	(2)	(3)
		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	37,524,587
3	Construction In Process	22,213,472	13,847,462
4	Non-Utility	364,878	366,554
5			
6	GROSS UTILITY PLANT	265,328,253	247,523,061
7	Less: Accumulated Depreciation	(49,410,501)	(45,790,483)
8	Net Acquisition Adjustment	(10,550)	36,886
9			
10	NET UTILITY PLANT	215,907,202	201,769,464
11			
12	Cash	2,882,417	2,683,880
13	Funds Held by Trustee	1,907,415	8,428,929
14	Accounts Receivable	2,076,774	2,120,451
15	Other Accounts and Notes Receivable	273,948	389,278
16	Account Receivable Related Party	0	0
17	Refundable Income Taxes	208,916	891,635
18	Inventories	484,323	719,997
19	Accrued Unbilled Revenue	2,501,533	2,891,919
20	Prepaid Expenses and Other Assets	540,868	1,238,942
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	1,055,875	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-W8

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	4,613,067	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	3,553,684	3,519,823
18	Accrued Developer Refunds	633,391	633,391
19	Accrued Customer Refunds	1,605,509	1,784,307
20	Income Taxes Payable	367,128	0
21	Other Current Liabilities	1,457,878	1,305,451
22			
23	TOTAL CURRENT LIABILITIES	21,709,504	20,674,543
24			
25	Deferred Income Taxes	6,993,525	6,180,034
26	Deferred Investment Tax Credit	1,542,156	613,898
27	Contributions In Aid Of Contribution	80,319,480	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	1,491,387
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 / Pasco / Zephyr Shores

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	7/?/? 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 - %	5.48%	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 - %	3.89%	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

Zephyr Shores - 1427

Pasco County (SSU)

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	35,233	227	35,460	65,152	100,612	163.73%	B-4, B-3 (S)
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	35,233	227	35,460	65,152	100,612		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	85,474	8,196	73,670	0	73,670		B-6 (S)
6	Depreciation, net of CIAC Amort.	7,232	0	7,232	0	7,232		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	4,903	2,605	7,508	2,932	10,440		B-15, B-3 (S)
9	Provision For Income Taxes	(18,004)	(3,887)	(21,891)	23,413	1,522		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	59,605	6,913	66,518	26,345	92,863		
11	NET OPERATING INCOME:	(24,372)	(6,686)	(31,058)	38,807	7,749		
12	RATE BASE	71,160		66,972		66,972		A-2 (S)
13	RATE OF RETURN	-34.25%		-46.37%		11.57%		D-1 (S)

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

Company: SSU / Pasco / Zephyr Shores
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	35,233	227	35,460	53,643	89,103	151.28%	
3	Other Revenues	0	0	0	0	0		B-4 (S)
4	TOTAL OPERATING REVENUES	35,233	227	35,460	53,643	89,103		B-4, B-3 (S)
	OPERATING EXPENSES:							
5	Operation & Maintenance	65,474	(2,273)	63,201	0	63,201		B-6 (S)
6	Depreciation, net of CIAC Amort.	7,232	0	7,232	0	7,232		B-14 (S)
7	Amortization	0	0	0	0	0		B-18 (S)
8	Taxes Other Than Income	4,903	2,605	7,508	2,414	9,922		B-15, B-3 (S)
9	Provision For Income Taxes	(18,004)	80	(17,923)	19,277	1,354		B-16, B-3 (S)
10	TOTAL OPERATING EXPENSES	59,505	412	60,018	21,691	81,709		
11	NET OPERATING INCOME:	(24,372)	(186)	(24,558)	31,951	7,394		
12	RATE BASE	71,160		65,664		65,664		A-2 (S)
13	RATE OF RETURN	-34.25%		-37.40%		11.26%		D-1 (S)

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

Company: SSU / Pasco / Zephyr Shores
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	65,664	66,972	A-2 (S)	-
5	Required Income (L3 x L4)	7,394	7,749	-	-
6	Adjusted Income under Present Rates	(24,558)	(31,058)	B-2 (S)	-
7	Income Deficiency (L5 - L6)	31,951	38,807	-	-
8	Revenue Conversion Factor (1 - Tax Rate)	0.6237	0.6237	-	-
9	Revenue Adjustment before RAF (L7 / L8)	51,229	62,220	-	-
10	RAF Conversion Factor	0.9550	0.9550	-	-
11	REQUIRED REVENUE ADJ. WITH RAF (L9 / L10)	53,643	65,152	-	B-2 (S)
12	INCOME TAX ADJUSTMENT:				
13	Revenue Increase before RAF (L5)	51,229	62,220	-	-
14	Composite Income Tax Rate	0.3763 (C)	0.3763 (C)	-	-
15	INCOME TAX INCREASE (L13 x L14)	19,277	23,413	-	B-2 (S)
16	TAXES OTHER THAN INCOME ADJUSTMENT:				
17	REVENUE ASSESSMENT FEE (L11 - L9)	2,414	2,932	-	B-2 (S)
18	NET OPERATING INCOME ADJUSTMENT				
19	NET INCOME INCREASE [L11 - (L15 + L17)]	31,951	38,807		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%	11.81%	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 / Zephyr Shores**

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.	227	227	B-4 (S)	
3					
4	2.				
5					
6					
7		227	227		
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.	(2,273)	(2,273)	B-6 (S)	
10					
11	2. Add allocation of current rate case expense amortization.		2,197	B-6 (S)	
12					
13	3. Add allocation of 3 months of A&G allocated to Lehigh.		468	B-6 (S)	
14					
15	4. Add allocation of estimated annual Lehigh expenses.		836	B-6 (S)	
16					
17	5. Add allocation of labor adjustments due to sale of Deltona Utilities' gas division.		(65)	B-6 (S)	
18					
19	6. Calculate proforma attrition adjustments.		2,499	B-6 (S)	
20					
21	7. Add allocation of post retirement benefits.		4,535	B-6 (S)	
22					
23		(2,273)	8,196		
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.	2,595	2,595	B-15 (S)	
43					
44		2,605	2,605		
45					
46	F. INCOME TAXES:				
47	1. Calculate income tax impact as a result of the adjustments to per book income components.	60	(3,887)	B-17 (S)	
48					
49	2.				
50					
51		60	(3,887)		
52					
53					
54					
55	TOTAL SEWER PRESENT INCOME ADJUSTMENTS:	(186)	(6,686)		

PRESENT SEWER OPERATING REVENUES - 1991

Company: SSU / Pasco / Zephyr Shores
 Docker 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	33,372	0		
9	522.2 Measured - Commercial	1,628	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	35,000	460		35,460
	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	233	0		
17	SUBTOTAL OTHER SEWER SALES	233	(233)		0
18	TOTAL SEWER SALES	35,233	227		35,460
	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)	35,233	227		35,460
26	GRAND TOTAL SEWER OPERATING REVENUES (FINAL)	35,233	227		35,460

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 / Zephyr Shores

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	30,067	2,133	32,199	16,005	800	16,805	3,525	549	4,074	10,537	783	11,320	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	704 Employee Pensions & Benefits	8,997	1,596	10,592	4,171	(1,013)	3,158	1,010	(283)	727	3,816	2,892	6,708	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	5,549	201	5,751	5,549	201	5,751	0	0	0	0	0	0	
6	715 Purchased Power	6,182	18	6,200	6,001	0	6,001	0	15	15	181	2	184	
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	167	6	173	167	6	173	0	0	0	0	0	0	
9	720 Materials and Supplies	3,818	214	4,032	2,912	106	3,018	34	58	92	872	50	922	
10	731 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2	
11	732 Contractual Services - Acct.	847	36	883	0	0	0	0	0	0	847	36	883	
12	733 Contractual Services - Legal	345	21	366	0	0	0	0	0	0	345	21	366	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	735 Contractual Services - Other	1,397	64	1,461	985	36	1,021	0	0	0	411	28	439	
15	741 Rental of Building/Real Prop.	164	81	246	0	0	0	0	0	0	164	81	246	
16	742 Rental of Equipment	6	0	7	0	0	0	0	0	0	6	0	7	
17	750 Transportation Expense	1,070	64	1,134	1,061	39	1,099	5	23	28	4	3	7	
18	756 Insurance - Vehicle	500	85	584	0	0	0	0	0	0	500	85	584	
19	757 Insurance - General Liability	582	64	646	0	0	0	0	0	0	582	64	646	
20	758 Insurance - Workman's Comp.	11	1,040	1,051	0	557	557	0	126	126	11	357	368	
21	759 Insurance - Other	341	14	355	0	0	0	0	0	0	341	14	355	
22	760 Advertising Expense	36	3	39	0	0	0	0	0	0	36	3	39	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	2,197	2,197	0	0	0	0	0	0	0	2,197	2,197	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	770 Bad Debt Expense	913	59	972	0	0	0	913	59	972	0	0	0	
26	775 Miscellaneous Expenses	4,482	300	4,781	0	0	0	7	21	28	4,475	279	4,754	
27	TOTAL SEWER O&M EXPENSES	65,474	8,196	73,670	36,851	732	37,583	5,494	569	6,062	23,129	6,895	30,024	
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	
29	701 Salaries & Wages - Employees	30,067	2,133	32,199	16,005	800	16,805	3,525	549	4,074	10,537	783	11,320	
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
31	704 Employee Pensions & Benefits	8,997	1,596	10,592	4,171	(1,013)	3,158	1,010	(283)	727	3,816	2,892	6,708	
32	TOTAL SEWER LABOR COSTS	39,063	3,728	42,792	20,175	(213)	19,963	4,535	266	4,801	14,353	3,675	18,028	

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

Company: SSU / Pasco / Zephyr Shores

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 - .5)			(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	30,067	0	30,067	16,005	0	16,005	3,525	0	3,525	10,537	0	10,537
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	8,997	(3,272)	5,725	4,171	(1,123)	3,047	1,010	(339)	671	3,816	(1,810)	2,006
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	5,549	0	5,549	5,549	0	5,549	0	0	0	0	0	0
6	715 Purchased Power	6,182	0	6,182	6,001	0	6,001	0	0	0	181	0	181
7	716 Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	167	0	167	167	0	167	0	0	0	0	0	0
9	720 Materials and Supplies	3,818	0	3,818	2,912	0	2,912	34	0	34	872	0	872
10	731 Contractual Services - Engr.	2	0	2	0	0	0	0	0	0	2	0	2
11	732 Contractual Services - Acct.	847	0	847	0	0	0	0	0	0	847	0	847
12	733 Contractual Services - Legal	345	0	345	0	0	0	0	0	0	345	0	345
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,397	0	1,397	985	0	985	0	0	0	411	0	411
15	741 Rental of Building/Real Prop.	164	0	164	0	0	0	0	0	0	164	0	164
16	742 Rental of Equipment	6	0	6	0	0	0	0	0	0	6	0	6
17	750 Transportation Expense	1,070	0	1,070	1,061	0	1,061	5	0	5	4	0	4
18	756 Insurance - Vehicle	500	0	500	0	0	0	0	0	0	500	0	500
19	757 Insurance - General Liability	582	0	582	0	0	0	0	0	0	582	0	582
20	758 Insurance - Workman's Comp.	11	999	1,010	0	538	538	0	118	118	11	343	354
21	759 Insurance - Other	341	0	341	0	0	0	0	0	0	341	0	341
22	760 Advertising Expense	36	0	36	0	0	0	0	0	0	36	0	36
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	913	0	913	0	0	0	913	0	913	0	0	0
26	775 Miscellaneous Expenses	4,482	0	4,482	0	0	0	7	0	7	4,475	0	4,475
27	TOTAL SEWER O&M EXPENSES	65,474	(2,273)	63,201	36,851	(586)	36,265	5,494	(221)	5,273	23,129	(1,467)	21,663
28	Total Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor	Labor	Adjustments	Adj. Labor
29	701 Salaries & Wages - Employees	30,067	0	30,067	16,005	0	16,005	3,525	0	3,525	10,537	0	10,537
30	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
31	704 Employee Pensions & Benefits	8,997	(3,272)	5,725	4,171	(1,123)	3,047	1,010	(339)	671	3,816	(1,810)	2,006
32	TOTAL SEWER LABOR COSTS	39,063	(3,272)	35,791	20,175	(1,123)	19,052	4,535	(339)	4,196	14,353	(1,810)	12,543

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

Company: SSU / Pasco / Zephyr Shores

Docket No.: 920199-WS

Test Year Ended: 12/31/91

Interim [X] Final [X]

Historic (X) Projected ()

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

FPSC

Schedule: B-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	1,638	1,732	2,084	2,462	3,529	1,717	2,997	2,721	2,498	2,870	2,884	2,934	30,067	0	30,067	2,133	32,199
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	487	564	685	728	993	548	880	865	754	844	857	795	8,997	(3,272)	5,725	1,596	10,592
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	564	193	1,995	578	385	0	193	179	550	0	914	5,549	0	5,549	201	5,751
6	715.1-8 Purchased Power	543	663	591	637	583	535	1,035	407	15	771	14	388	6,182	0	6,182	18	6,200
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	40	0	0	0	0	0	0	0	0	107	20	0	167	0	167	6	173
9	720.1-8 Materials and Supplies	(155)	334	645	98	439	83	116	559	76	362	431	830	3,818	0	3,818	214	4,032
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2
11	732.1-8 Contractual Services - Acct.	61	72	68	69	72	70	74	66	72	74	64	86	847	0	847	36	883
12	733.1-8 Contractual Services - Legal	25	29	28	28	29	28	30	27	29	30	26	35	345	0	345	21	366
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	40	218	119	82	152	82	165	129	83	36	147	143	1,397	0	1,397	84	1,481
15	741.1-8 Rental of Building/Real Prop.	12	14	13	13	14	14	14	13	14	14	12	17	164	0	164	81	246
16	742.1-8 Rental of Equipment	0	1	1	1	1	1	1	0	1	1	0	1	6	0	6	0	7
17	750.1-8 Transportation Expense	60	82	71	81	355	20	95	66	54	82	66	38	1,070	0	1,070	64	1,134
18	756.1-8 Insurance - Vehicle	36	43	40	41	42	41	43	39	42	44	38	50	500	0	500	85	584
19	757.1-8 Insurance - General Liability	42	50	47	47	49	48	51	46	49	51	44	59	582	0	582	64	646
20	758.1-8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	11	999	1,010	1,040	1,051
21	759.1-8 Insurance - Other	24	29	27	28	29	28	30	27	29	30	26	34	341	0	341	14	355
22	760.1-8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	3	39
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	2,197	2,197
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	50	74	91	74	79	63	72	78	64	76	86	107	913	0	913	59	972
26	775.1-8 Miscellaneous Expenses	322	382	361	365	379	371	390	352	378	392	338	453	4,482	0	4,482	300	4,781
27	TOTAL SEWER O&M EXPENSES	3,228	4,854	5,068	6,752	7,325	4,035	5,996	5,592	4,341	6,337	5,058	6,888	65,474	(2,273)	63,201	8,196	73,670
28																		
29																		

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

[illegible]

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Total Allocated Customer Accounts Expenses (7XX.7)

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

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

FPSC
Schedule: B-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	193	287	352	284	304	242	277	302	246	294	333	413	3,525	0	3,525	549	4,074	
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	55	82	101	81	87	69	79	87	70	84	95	118	1,010	(339)	671	(283)	727	
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	15	15	
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	2	3	3	3	3	2	3	3	2	3	3	4	34	0	34	58	92	
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	1	0	0	0	0	0	0	0	1	1	5	0	5	23	28	
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	118	118	126	126	
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	50	74	91	74	79	63	72	78	64	76	86	107	913	0	913	59	972	
26	775.7 Miscellaneous Expenses	0	1	1	1	1	0	1	1	0	1	1	1	7	0	7	21	28	
27	SEWER CUST ACCTS EXPENSES	300	447	549	443	473	377	431	471	383	458	519	643	5,494	(221)	5,273	569	6,062	
28	Total Labor															Total Labor		Total Adj. Labor	
29																			
30	701.7 Salaries & Wages - Employees															3,525		549	4,074
31	703.7 Salaries & Wages - Officers, Etc.															0		0	0
32	704.7 Employee Pensions & Benefits															1,010		(283)	727
33	TOTAL SEWER CUST ACCTS LABOR COSTS															4,535		266	4,801

0750

DETAIL OF MONTHLY SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920193-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	757	898	848	859	890	871	916	827	889	921	795	1,064	10,537	0	10,537	783	11,320	
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	274	325	307	311	322	316	332	299	322	333	288	385	3,816	(1,810)	2,006	2,892	6,708	
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	13	15	15	15	15	15	16	14	15	16	14	18	181	0	181	2	184	
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	63	74	70	71	74	72	76	68	74	76	68	88	872	0	872	50	922	
10	731.8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	
11	732.8 Contractual Services - Acct.	61	72	68	69	72	70	74	66	72	74	64	86	847	0	847	36	883	
12	733.8 Contractual Services - Legal	25	29	28	28	29	28	30	27	29	30	26	35	345	0	345	21	366	
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	30	35	33	34	35	34	36	32	35	36	31	42	411	0	411	28	439	
15	741.8 Rental of Building/Real Prop.	12	14	13	13	14	14	14	13	14	14	12	17	164	0	164	81	246	
16	742.8 Rental of Equipment	0	1	1	1	1	1	1	0	1	1	0	1	6	0	6	0	7	
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4	3	7	
18	756.8 Insurance - Vehicle	36	43	40	41	42	41	43	39	42	44	38	50	500	0	500	85	584	
19	757.8 Insurance - General Liability	42	50	47	47	49	48	51	46	49	51	44	59	582	0	582	64	646	
20	758.8 Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	1	1	1	1	11	343	354	357	368	
21	759.8 Insurance - Other	24	29	27	28	29	28	30	27	29	30	26	34	341	0	341	14	355	
22	760.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	4	36	0	36	3	39	
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,197	2,197	
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	322	381	360	365	378	370	389	351	378	391	338	452	4,475	0	4,475	279	4,754	
27	SEWER A&G EXPENSES	1,663	1,971	1,862	1,886	1,954	1,913	2,011	1,815	1,952	2,021	1,746	2,336	23,129	(1,467)	21,663	6,895	38,024	
28	Total Labor														Total Labor	Adjustments	Total Adj. Labor		
29																			
30	701.8 Salaries & Wages - Employees														10,537	783	11,320		
31	703.8 Salaries & Wages - Officers, Etc.														0	0	0		
32	704.8 Employee Pensions & Benefits														3,816	2,892	6,708		
33	TOTAL SEWER A&G LABOR COSTS														14,353	3,675	18,028		

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

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

Company: SSU / Pasco / Zephyr Shores

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

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

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last 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	30,067	0	30,067	30,067	0	0	258	408	(65)	30,666	1,533	0	2,133	32,199
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	8,997	(3,272)	5,725	8,997	(3,272)	0	68	53	0	5,846	212	4,535	1,506	10,582
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	5,549	0	5,549	5,549	0	0	0	0	0	5,549	201	0	201	5,751
6	715.1-8 Purchased Power	6,182	0	6,182	6,182	0	0	2	15	0	6,200	0	0	18	6,200
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	167	0	167	167	0	0	0	0	0	167	6	0	6	173
9	720.1-8 Materials and Supplies	3,818	0	3,818	3,818	0	0	12	61	0	3,890	141	0	214	4,032
10	731.1-8 Contractual Services - Engr.	2	0	2	2	0	0	0	0	0	2	0	0	0	2
11	732.1-8 Contractual Services - Asst.	847	0	847	847	0	0	5	0	0	852	31	0	36	883
12	733.1-8 Contractual Services - Legal	345	0	345	345	0	0	8	0	0	353	18	0	21	366
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	1,397	0	1,397	1,397	0	0	13	0	0	1,410	51	0	64	1,481
15	741.1-8 Rental of Building/Real Prop	164	0	164	164	0	0	0	73	0	237	9	0	81	248
16	742.1-8 Rental of Equipment	6	0	6	6	0	0	0	0	0	6	0	0	0	6
17	750.1-8 Transportation Expense	1,070	0	1,070	1,070	0	0	3	22	0	1,095	40	0	64	1,134
18	756.1-8 Insurance - Vehicle	500	0	500	500	0	0	13	51	0	564	20	0	85	584
19	757.1-8 Insurance - General Liability	582	0	582	582	0	0	12	30	0	623	23	0	84	646
20	758.1-8 Insurance - Workman's Comp.	11	999	1,010	11	999	0	0	4	0	1,014	37	0	1,040	1,051
21	759.1-8 Insurance - Other	341	0	341	341	0	0	2	0	0	342	12	0	14	355
22	760.1-8 Advertising Expense	36	0	36	36	0	0	1	0	0	37	1	0	3	38
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	2,197	0	0	0	2,197	0	0	2,197	2,197
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	813	0	813	813	0	0	0	58	0	872	0	0	58	872
26	775.1-8 Miscellaneous Expenses	4,482	0	4,482	4,482	0	0	73	60	0	4,614	167	0	300	4,781
27	TOTAL SEWER O&M EXPENSES	65,474	(2,273)	63,201	65,474	(2,273)	2,197	486	836	(65)	66,636	2,489	4,595	8,198	73,670

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 - \$860,559 / \$10,200,389 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,389 = 19.04%.

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

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

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

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

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

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

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

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

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

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

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

Company: SSU / Pasco / Zephyr Shores

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

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

FP&C
 Schedule: 8-8 (S)
 Page 8 of 10
 Preparer: Chuck Lewis
 Recap Schedules: 8-8 (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 Pension & Benefits Consistent With NARUC	TOTAL ADJUSTED INTERIM O&M	Per Books O&M	Redclassify 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 Deleone 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	16,005		16,005	16,005						16,005	800	800	16,805
2	703.1-6 Salaries & Wages - Officers, Etc.	0		0	0						0	0	0	0
3	704.1-6 Employee Pensions & Benefits	4,171	(1,123)	3,047	4,171	(1,123)					3,047	111	(1,013)	3,158
4	710.1-6 Purchased Sewer	0		0	0						0	0	0	0
5	711.1-6 Sludge Removal	5,540		5,540	5,540						5,540	201	201	5,751
6	715.1-6 Purchased Power	6,001		6,001	6,001						6,001	0	0	6,001
7	716.1-6 Fuel for Power Purchased	0		0	0						0	0	0	0
8	718.1-6 Chemicals	167		167	167						167	6	6	173
9	720.1-6 Materials and Supplies	2,912		2,912	2,912						2,912	106	106	3,018
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	985		985	985						985	36	36	1,021
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	1,061		1,061	1,061						1,061	39	39	1,099
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	538	538	0	538					538	20	557	557
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	36,851	(508)	36,265	36,851	(508)	0	0	0	0	36,265	1,318	0	37,583

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.120) and "Workman's Comp" is being reclassified to O&M account 858 at the percentages of benefits to labor. Workman's Comp - \$342,280 / \$10,200,369 = 3.36%, Payroll Taxes - \$880,559 / \$10,200,369 = 8.63%, and Pension and Benefits - \$1,841,777 / \$10,200,369 = 18.04%.

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

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

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

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

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

Col (11): Subtotal of "Adjusted O&M" for rate 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.

0753

SCHEDULE OF ADJUSTMENTS TO SEWER OPERATING AND MAINTENANCE EXPENSES - 1991

Allocated Customer Accounts Expenses (7XX.7)

Company: SSU / Pasco / Zephyr Shores

Docket No. 820189-JWS
Test Year Ended: 12/31/91
Interim [X] Final [X]
Historic [X] 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. 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	3,525		3,525	3,525					388	(34)	3,880	194		549	4,974
2	703.7 Salaries & Wages - Officers, Etc.	0		0	0					0		0	0		0	0
3	704.7 Employee Pensions & Benefits	1,010	(339)	671	1,010	(339)				30		701	25		(283)	727
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					15		15			15	15
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	34		34	34					55		89	3		58	92
10 -	731.7 Contractual Services - Engr.	0		0	0					0		0	0		0	0
11	732.7 Contractual Services - Aoct.	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	5		5	5					22		27	1		23	26
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	118	118	0	118				3		122	4		126	128
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	913		913	913					58		972			58	972
26	775.7 Miscellaneous Expenses	7		7	7					20		27	1		21	28
27	TOTAL SEWER CUST ACCT EXPENSES	5,494	(221)	5,273	5,494	(221)	0	0	594	(34)	5,633	228	0	569	6,082	

Notes:

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

Col (3) & (6): To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes Other Than Income" (480.125) 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: \$880,558 / \$10,200,389 = 8.63%, and Pension and Benefits: \$1,641,777 / \$10,200,389 = 16.04%.

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

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

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

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

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

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

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

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

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

FP&C
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	10,537		10,537	10,537			256	19	(31)	10,781	539		783	11,320
2	703.8 Salaries & Wages - Officers, Etc.	0		0	0			0	0		0	0		0	0
3	704.8 Employee Pensions & Benefits	3,816	(1,810)	2,006	3,816	(1,810)		68	23		2,007	76	4,535	2,892	8,700
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	181		181	181			2	0		184			2	184
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	872		872	872			12	6		889	32		50	922
10	731.8 Contractual Services - Engr.	2		2	2			0	0		2	0		0	2
11	732.8 Contractual Services - Acct.	847		847	847			5	0		852	31		36	883
12	733.8 Contractual Services - Legal	345		345	345			8	0		353	13		21	366
13	734.8 Contractual Services - Mgmt. Fees	0		0	0			0	0		0	0		0	0
14	735.8 Contractual Services - Other	411		411	411			13	0		424	15		26	439
15	741.8 Rental of Building/Real Prop.	164		164	164			0	73		237	8		81	248
16	742.8 Rental of Equipment	6		6	6			0	0		6	0		0	7
17	750.8 Transportation Expense	4		4	4			3	0		7	0		3	7
18	756.8 Insurance - Vehicle	500		500	500			13	51		564	20		85	594
19	757.8 Insurance - General Liability	582		582	582			12	30		623	23		84	646
20	758.8 Insurance - Workman's Comp.	11	343	354	11	343		0	1		355	13		357	368
21	759.8 Insurance - Other	341		341	341			2	0		342	12		14	355
22	760.8 Advertising Expense	36		36	36			1	0		37	1		3	38
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0		0	0		2,197	0	0		2,197			2,197	2,197
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	4,475		4,475	4,475			73	36		4,587	167		279	4,754
27	TOTAL SEWER A&G EXPENSES	23,129	(1,467)	21,663	23,129	(1,467)	2,197	488	261	(31)	24,337	952	4,535	8,895	30,024

Notes:

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

Col (3) & (6) To remove "Payroll Taxes" and "Workman's Comp" from the "Pension and Benefits" account 604/704 and reclassify consistent with NARUC. "Payroll Taxes" are being reclassified to "Taxes 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 - \$880,558 / \$10,200,369 = 8.63%, and Pension and Benefits - \$1,941,777 / \$10,200,369 = 19.04%.

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

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

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

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

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

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

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

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

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

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

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

Company: SSU / Pesco / Zephyr Shores

Docket No.: 920198-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 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 test 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)

Line No.	Account No. and Name	(2) Prior Test Year Ended 12/31/87	(3) Current Test Year Ended 12/31/91 (Interim)	(4) \$ Difference	(5) % Difference	(6) O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE	
			(a)				\$	%
1	701.1-8 Salaries & Wages - Employees	8,362	30,067	21,685	258.70%	16,234	13,833	85.21%
2	703.1-8 Salaries & Wages - Officers, Etc.	121	0	(121)	-100.00%	234	(234)	-100.00%
3	704.1-8 Employee Pensions & Benefits	1,000	5,725	4,725	472.47%	1,937	3,788	195.58%
4	710.1-8 Purchased Sewage Treatment	0	0	0	N.A.	0	0	N.A.
5	711.1-8 Sludge Removal Expense	71	5,549	5,478	7715.68%	138	5,412	3935.44%
6	715.1-8 Purchased Power	6,026	6,182	156	2.59%	11,671	(5,489)	-47.03%
7	716.1-8 Fuel for Power Purchased	0	0	0	N.A.	0	0	N.A.
8	718.1-8 Chemicals	285	167	(118)	-41.52%	562	(385)	-68.51%
9	720.1-8 Materials and Supplies	151	3,818	3,667	2428.44%	282	3,525	1205.50%
10	731.1-8 Contractual Services - Engr.	40	2	(38)	-95.00%	77	(76)	-97.78%
11	732.1-8 Contractual Services - Acct.	137	847	710	518.45%	285	582	219.32%
12	733.1-8 Contractual Services - Legal	510	345	(165)	-32.45%	986	(843)	-85.12%
13	734.1-8 Contractual Services - Mgmt. Fee	145	0	(145)	-100.00%	281	(281)	-100.00%
14	735.1-8 Contractual Services - Other	4	1,397	1,393	34820.82%	8	1,389	17930.58%
15	741.1-8 Rental of Building/Real Prop.	118	164	46	39.19%	229	(84)	-28.13%
16	742.1-8 Rental of Equipment	0	6	6	N.A.	0	6	N.A.
17	750.1-8 Transportation Expense	737	1,070	333	45.25%	1,427	(357)	-25.00%
18	756.1-8 Insurance - Vehicle	711	500	(211)	-29.72%	1,377	(877)	-63.71%
19	757.1-8 Insurance - General Liability	1,001	582	(419)	-41.91%	1,939	(1,357)	-70.00%
20	758.1-8 Insurance - Workmen's Comp.	382	1,010	628	164.46%	740	270	36.55%
21	759.1-8 Insurance - Other	136	341	205	150.38%	263	77	29.28%
22	760.1-8 Advertising Expense	0	36	36	N.A.	0	36	N.A.
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	359	0	(359)	-100.00%	895	(895)	-100.00%
24	767.1-8 Reg. Comm. Exp. - Other	9	0	(9)	-100.00%	17	(17)	-100.00%
25	770.1-8 Bad Debt Expense	126	913	787	624.68%	244	869	274.16%
26	775.1-8 Miscellaneous Expenses	2,877	4,482	2,405	115.77%	4,023	459	11.41%
26	TOTAL SEWER O&M EXPENSES	22,528	63,201	40,673	180.55%	43,831	19,570	44.85%
27	SUBTOTAL (less accts. 766 & 767)	22,180	63,201	41,041	185.20%	42,918	20,283	52.09%
28	Average ERC's	312	504	192	61.54%			
29	Average Consumer Price Index - U	113.6	136.2	23	19.89%			
30					Compounded Multiplier = 93.68%			

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 = $(1 + \% \text{ Difference in ERC's}) \times (1 + \% \text{ Difference in CPIU}) - 1$. (Standard Operating Procedure No. 2010)

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

Company: **SSU / Pasco / Zephyr Shores**

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the 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
 Recomp 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 12/31/87	Current Test Year Ended 12/31/91 (Interim)	\$ Difference	% Difference	O & M Expense Guideline 12/31/91	TEST YEAR DEVIATION FROM GUIDELINE		
				(a)				\$	%	
1	701.1-6 Salaries & Wages - Employees		4,322	16,005	11,683	270.31%	8,371	7,634		91.20%
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	3,047	3,047	N.A.	0	3,047		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		71	5,549	5,478	7715.68%	138	5,412		3935.44%
6	715.1-6 Purchased Power		5,882	6,001	109	1.85%	11,411	(5,410)		-47.41%
7	716.1-6 Fuel for Power Purchased		0	0	0	N.A.	0	0		N.A.
8	718.1-6 Chemicals		285	167	(118)	-41.52%	562	(385)		-68.51%
9	720.1-6 Materials and Supplies		151	2,912	2,761	1828.64%	292	2,620		895.81%
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	985	981	24535.00%	8	976		12619.78%
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		753	1,061	308	40.88%	1,458	(396)		-27.27%
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	538	538	N.A.	0	538		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		11,478	36,285	24,787	215.95%	22,230	14,035		63.14%
27	SUBTOTAL (less sects. 766 & 767)		11,478	36,285	24,787	215.95%	22,230	14,035		63.70%
28	Average ERC's		312	504	192	61.54%				
29	Average Consumer Price Index - U		115.6	136.2	23	19.89%				
30	Compounded Multiplier =					83.68%				

Notes:

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

Description of Calculation:

Column (4) = (3) - (2)
 Column (5) = (4) / (2)
 Column (6) = (LS0 + 1) x (2)
 Column (7) = (3) - (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: SBU / Pasco / Zephyr Shores

Docket No.: 920189-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-6 (S)
 Page 3 of 5
 Preparer: Chuck Lewis
 Recomp Schedules: B-6 (S) P 1 of 5

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/87	(3) Current Test Year Ended 12/31/91 (Interim) (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	920	3,525	2,805	283.13%	1,782	1,743	87.82%
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	N.A.	0	0	N.A.
3	704.7 Employee Pensions & Benefits	0	671	671	N.A.	0	671	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	0	34	34	N.A.	0	34	N.A.
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. Fee	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	5	5	N.A.	0	5	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 - Workmen's Comp.	0	118	118	N.A.	0	118	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	126	913	787	624.68%	244	680	274.16%
26	775.7 Miscellaneous Expenses	23	7	(16)	-71.52%	45	(38)	-85.30%
26	TOTAL SEWER O&M EXPENSES	1,089	5,273	4,204	385.30%	2,070	3,203	154.71%
27	SUBTOTAL (less accts. 786 & 767)	1,089	5,273	4,204	385.30%	2,070	3,203	60.74%
28	Average ERC's	312	504	192	61.54%			
29	Average Consumer Price Index - U	113.8	136.2	23	19.89%			
30			Compounded Multiplier =		83.58%			

Notes:

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

Description of Calculation:

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

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

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

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

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

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

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

Company: 68U / Pasco / Zephyr Shores

Docket No.: 920189-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 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 12/31/87	(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)	(b)	(c)	(d)	(e)	\$	%
1	701.8 Salaries & Wages - Employees	3,140	10,537	7,397	235.58%	6,081	4,456	73.27%
2	703.8 Salaries & Wages - Officers, Etc	121	0	(121)	-100.00%	234	(234)	-100.00%
3	704.8 Employee Pensions & Benefits	1,000	2,006	1,006	100.63%	1,037	70	3.59%
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	134	181	47	35.21%	260	(78)	-30.19%
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	872	872	N.A.	0	872	N.A.
10	731.8 Contractual Services - Engr.	40	2	(38)	-95.00%	77	(78)	-101.31%
11	732.8 Contractual Services - Acct.	137	847	710	518.45%	265	582	219.32%
12	733.8 Contractual Services - Legal	510	345	(165)	-32.45%	988	(643)	-65.12%
13	734.8 Contractual Services - Mgmt. Fees	145	0	(145)	-100.00%	281	(281)	-100.00%
14	735.8 Contractual Services - Other	0	411	411	N.A.	0	411	N.A.
15	741.8 Rental of Building/Real Prop.	118	164	46	39.19%	229	(64)	-28.13%
16	742.8 Rental of Equipment	0	6	6	N.A.	0	6	N.A.
17	750.8 Transportation Expense	(16)	4	20	-127.43%	(31)	35	-114.17%
18	756.8 Insurance - Vehicle	711	500	(211)	-29.72%	1,377	(677)	-49.21%
19	757.8 Insurance - General Liability	1,001	582	(419)	-41.81%	1,939	(1,357)	-69.90%
20	758.8 Insurance - Workmen's Comp.	382	354	(28)	-7.32%	740	(388)	-52.15%
21	759.8 Insurance - Other	136	341	205	150.38%	263	77	29.28%
22	760.8 Advertising Expense	0	36	36	N.A.	0	36	N.A.
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	350	0	(350)	-100.00%	695	(695)	-100.00%
24	767.8 Reg. Comm. Exp. - Other	9	0	(9)	-100.00%	17	(17)	-100.00%
25	770.8 Bad Debt Expense	0	0	0	N.A.	0	0	N.A.
26	775.8 Miscellaneous Expenses	2,054	4,475	2,421	117.87%	3,978	487	12.48%
26	TOTAL SEWER O&M EXPENSES	9,961	21,683	11,682	117.04%	18,331	2,332	12.66%
27	SUBTOTAL (less accts. 766 & 767)	9,613	21,683	12,050	125.35%	18,618	3,045	14.05%
28	Average ERC's	312	504	192	61.54%			
29	Average Consumer Price Index - U	113.8	136.2	23	19.89%			
30			Compounded Multiplier =		93.58%			

Notes:

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

Description of Calculation:

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

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

Column (6) = (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 OPERATION AND MAINTENANCE EXPENSES - 1991
Explanation of O & M Deviation from Guideline

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

Explanation: Provide explanation of deviation from previous page.

FPSC
Schedule: B-6 (S)
Page 5 of 5
Prepared: Chuck Lewis
Supporting Schedules: B-8 (S) (p. 1 of 5)

Line No.	Account No. and Name	O&M GUIDELINE DEVIATION		Explanation
		Amount	%	
1	701.1-8 Salaries & Wages - Employees	13,833	85.21%	
2	703.1-8 Salaries & Wages - Officers, Etc.	(234)	-100.00%	
3	704.1-8 Employee Pensions & Benefits	3,788	195.58%	
4	710.1-8 Purchased Sewage Treatment	0	N.A.	
5	711.1-8 Sludge Removal Expense	5,412	3835.44%	
6	715.1-8 Purchased Power	(5,489)	-47.03%	
7	716.1-8 Fuel for Power Purchased	0	N.A.	
8	718.1-8 Chemicals	(385)	-89.81%	
9	720.1-8 Materials and Supplies	3,525	1205.50%	
10	731.1-8 Contractual Services - Engr.	(76)	-97.78%	
11	732.1-8 Contractual Services - Acct.	582	219.32%	
12	733.1-8 Contractual Services - Legal	(643)	-65.12%	
13	734.1-8 Contractual Services - Mgmt. Fees	(281)	-100.00%	
14	735.1-8 Contractual Services - Other	1,308	17890.58%	(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.	(64)	-28.13%	
16	742.1-8 Rental of Equipment	6	N.A.	
17	750.1-8 Transportation Expense	(357)	-25.00%	
18	756.1-8 Insurance - Vehicle	(877)	-63.71%	
19	757.1-8 Insurance - General Liability	(1,357)	-70.00%	
20	758.1-8 Insurance - Workmen's Comp.	270	36.55%	
21	759.1-8 Insurance - Other	77	29.28%	
22	760.1-8 Advertising Expense	36	N.A.	
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	(695)	-100.00%	
24	767.1-8 Reg. Comm. Exp. - Other	(17)	-100.00%	
25	770.1-8 Bad Debt Expense	668	274.16%	
26	775.1-8 Miscellaneous Expenses	459	11.41%	
TOTAL SEWER O&M EXPENSE DEVIATIONS		19,570	44.85%	

CONTRACTUAL SERVICES - 1991

Company: SSU / Pasco / Zephyr Shores

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 Commission benchmarks.

ANALYSIS OF RATE CASE EXPENSE - 1991

Company: SSU / Pasco / Zephyr Shores

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☐ Final ☒
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	20 - 85	82,972
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 Cresce		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			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				
47	Prior Unamortized Rate Case Expense			
48	Current Rate Case Expense		\$1,772,200	\$8,787
49				
50	Total Projected Rate Case Expense		1,772,200	8,787
51				
52	Annual Amortization Over 4 Years		\$443,050	\$2,197
53				
54				
55	Method of Allocation Between Systems:			
56	Average Number of Customers		101,044	501
57	% of Total		100%	0.4958%
58				
59	(A detailed allocation schedule is contained in Volume 1 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 / Zaphyr Shores

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 / Zephyr Shores

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 / Pasco / Zephyr Shores

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 3 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	328	40	2.50%	8	0	8
4	389.1 Other Plant & Misc.	120	18	5.56%	7	0	7
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	101	0	N.A.	0	0	0
7	354.2 Structures & Improvements	(314)	32	3.13%	(10)	0	(10)
8	360.2 Collection Sewers - F	29,601	30	3.33%	987	0	987
9	361.2 Collection Sewers - G	3,348	45	2.22%	74	0	74
10	362.2 Special Collecting	0	40	2.50%	0	0	0
11	363.2 Services to Customers	1,304	38	2.63%	34	0	34
12	364.2 Flow Measuring Devices	36	5	20.00%	7	0	7
13	365.2 Flow Measuring Installation	7	38	2.63%	0	0	0
14	389.2 Other Plant & Misc. Equipment	96	18	5.56%	5	0	5
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	N.A.	0	0	0
17	354.3 Structures & Improvements	2,255	32	3.13%	70	0	70
18	370.3 Receiving Wells	811	32	3.13%	25	0	25
19	371.3 Pumping Equipment	5,200	18	5.56%	289	0	289
20	389.3 Other Plant & Misc. Equipment	196	18	5.56%	11	0	11
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	2,748	0	N.A.	0	0	0
23	354.4 Structures & Improvements	26,555	32	3.13%	830	0	830
24	380.4 Treatment & Disposal	95,197	18	5.56%	5,289	0	5,289
25	381.4 Plant Sewers	0	35	2.86%	0	0	0
26	382.4 Outfall Sewer Lines	1,837	30	3.33%	61	0	61
27	389.4 Other Plant & Misc. Equipment	189	18	5.56%	11	0	11
28	GENERAL PLANT						
29	353.5 Land & Land Rights	2,632	0	N.A.	0	0	0
30	354.5 Structures & Improvements	13,067	40	2.50%	327	0	327
31	390.5 Office Furniture & Equipment	6,705	15	6.67%	447	0	447
32	390.51 Computer Equipment	10,358	6	16.67%	1,726	0	1,726
33	391.5 Transportation Equipment	8,904	6	16.67%	1,484	0	1,484
34	392.5 Stores Equipment	73	18	5.56%	4	0	4
35	393.5 Tools, Shop, & Garage	3,374	16	6.25%	211	0	211
36	394.5 Laboratory Equipment	747	15	6.67%	50	0	50
37	395.5 Power Operated Equipment	4,399	12	8.33%	367	0	367
38	396.5 Communication Equipment	1,388	10	10.00%	139	0	139
39	397.5 Miscellaneous Equipment	470	15	6.67%	31	0	31
40	398.5 Other Tangible Plant	368	10	10.00%	37	0	37
41							
42	INTANGIBLE PLANT	448		3.32%	15	0	15
43	COLLECTION PLANT	34,180		3.21%	1,098	0	1,098
44	SYSTEM PUMPING PLANT	8,462		4.67%	396	0	396
45	TREATMENT AND DISPOSAL	126,526		4.89%	6,190	0	6,190
46	GENERAL PLANT	52,485		9.19%	4,822	0	4,822
47							
48	TOTAL DEPRECIATION EXPENSE	222,100		5.64%	12,521	0	12,521
49	AMORTIZATION OF CIAC				(4,678)	0	(4,678)
50	NON-USED AND USEFUL				(612)	0	(612)
51	NET DEPRECIATION EXPENSE - SEWER				7,232	0	7,232

NET SEWER DEPRECIATION EXPENSE - CIAC AMORTIZATION EXPENSE 1991

Company: SSU / Pasco / Zephyr Shores

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	30,290	5.01%	1,513	0	1,513
2	Line/Main Extension Fees	89,764	3.53%	3,164	0	3,164
3	Contributed Lines	0	3.53%	0	0	0
4	Cont. Prty. Other Than Lines	0	4.82%	0	0	0
5	Service Installation Fees	0	2.63%	0	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	119,994		4,678	0	4,678

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 / Pasco / Zephyr Shores

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	36	7	20.00%	
3	365.2 Flow Measuring Installation	7	0	2.63%	
4	354.4 Structures & Improvements	26,555	830	3.13%	
5	360.4 Treatment & Disposal	95,197	5,289	5.56%	
6	361.4 Plant Sewers	0	0	N.A.	
7	382.4 Outfall Sewer Lines	1,637	61	3.33%	
8	389.4 Other Plant & Misc. Equipment	189	11	5.56%	
9	COMPOSITE RATE	123,821	6,198	5.01%	
10	LINE/MAIN EXTENSION FEES AND CONTRIBUTED LINES				
11	354.2 Structures & Improvements	(314)	(10)	3.13%	
12	360.2 Collection Sewers - F	29,601	987	3.33%	
13	361.2 Collection Sewers - G	3,349	74	2.22%	
14	362.2 Special Collection	0	0	N.A.	
15	389.2 Other Plant & Misc. Equipment	96	5	5.56%	
16	354.3 Structures & Improvements	2,255	70	3.13%	
17	370.3 Receiving Walls	811	25	3.13%	
18	371.3 Pumping Equipment	5,200	289	5.56%	
19	389.3 Other Plant & Misc. Equipment	196	11	5.56%	
20	COMPOSITE RATE	41,194	1,452	3.53%	
21	SERVICE INSTALLATION FEES				
22	363.2 Services to Customers	1,304	34	2.63%	
23	COMPOSITE RATE	1,304	34	2.63%	
24	OTHERS: (Weighted Average of above Rates):				
25	Plant Capacity Fees (Line 9)	123,821	6,198	5.01%	
26	Line / Main Extension Fees & Contributed Lines (Line 20)	41,194	1,452	3.53%	
27	Service Installation Fees (Line 23)	1,304	34	2.63%	
28	COMPOSITE RATE	166,318	7,684	4.62%	

NOTES:

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

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

Company: SSU / Pasco / Zephyr Shores
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.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)
		Adjusted Depr. Exp.	Remove Amortization of CIAC	Depreciation on Invested Plant	1991 DEPRECIATION EXPENSE ON INVESTED PLANT IN SERVICE	1991 NON-USED & USEFUL DEPRECIATION EXPENSE	
						%	Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0		0.00%	0
3	352.1 Franchises	8	0	8		0.00%	0
4	389.1 Other Plant & Misc.	7	0	7		0.00%	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0		0.00%	0
7	354.2 Structures & Improvements	(10)	0	(10)		0.00%	0
8	360.2 Collection Sewers - F	987	0	987		0.00%	0
9	361.2 Collection Sewers - G	74	0	74		0.00%	0
10	362.2 Special Collecting	0	0	0		0.00%	0
11	363.2 Services to Customers	34	0	34		0.00%	0
12	364.2 Flow Measuring Devices	7	0	7		0.00%	0
13	365.2 Flow Measuring Installation	0	0	0		0.00%	0
14	389.2 Other Plant & Misc. Equipment	5	0	5		0.00%	0
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0	0	0		0.00%	0
17	354.3 Structures & Improvements	70	0	70		0.00%	0
18	370.3 Receiving Wells	25	0	25		0.00%	0
19	371.3 Pumping Equipment	289	0	289		0.00%	0
20	389.3 Other Plant & Misc. Equipment	11	0	11		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	830	0	830		10.00%	83
24	360.4 Treatment & Disposal	5,289	0	5,289		10.00%	529
25	381.4 Plant Sewers	0	0	0		0.00%	0
26	382.4 Outfall Sewer Lines	61	0	61		0.00%	0
27	389.4 Other Plant & Misc. Equipment	11	0	11		0.00%	0
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0	0	0		0.00%	0
30	354.5 Structures & Improvements	327	0	327		0.00%	0
31	390.5 Office Furniture & Equipment	447	0	447		0.00%	0
32	390.51 Computer Equipment	1,726	0	1,726		0.00%	0
33	391.5 Transportation Equipment	1,484	0	1,484		0.00%	0
34	392.5 Stores Equipment	4	0	4		0.00%	0
35	393.5 Tools, Shop, & Garage	211	0	211		0.00%	0
36	394.5 Laboratory Equipment	50	0	50		0.00%	0
37	395.5 Power Operated Equipment	367	0	367		0.00%	0
38	396.5 Communication Equipment	139	0	139		0.00%	0
39	397.5 Miscellaneous Equipment	31	0	31		0.00%	0
40	398.5 Other Tangible Plant	37	0	37		0.00%	0
41							
42	INTANGIBLE PLANT	15	0	15			0
43	COLLECTION PLANT	1,098	0	1,098			0
44	SYSTEM PUMPING PLANT	396	0	396			0
45	TREATMENT AND DISPOSAL	6,190	0	6,190			612
46	GENERAL PLANT	4,822	0	4,822			0
47							
48	TOTAL	12,521	0	12,521			612
49	Composite Non-Used & Useful Net Depreciation % (L48,C6 / L48,C4) =					4.89%	

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

Present Income - Interim / Final

Company: SSU / Pasco / Zephyr Shores
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Interim ☒ 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:	1,585	10	1,596	See Notes	
2	REGULATORY ASSESSMENT FEES (RAFs) FINAL:	1,585	10	1,596		
3	PAYROLL TAXES:				See Notes	
4	(Adjustments)					
5		0	2,595	2,595		
6		0	0	0		
7	TOTAL	0	2,595	2,595		
8	REAL ESTATE & PERSONAL PROPERTY TAXES:					
9	(Adjustments)					
10		3,317	0	3,317		
11		0	0	0		
12	TOTAL	3,317	0	3,317		
13	OTHER:					
14	(Adjustments)					
15		0	0	0		
16		0	0	0		
17	TOTAL	0	0	0		
18	TOTAL TAXES OTHER (PRESENT INCOME) INTERIM	4,903	2,605	7,508		B-2 (S)
19	TOTAL TAXES OTHER (PRESENT INCOME) FINAL	4,903	2,605	7,508		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 / Pease / Zephyr Shores
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	35,233	227	35,460	35,233	227	35,460	B-4 (S)	-
3	Less:								
4	Operation & Maintenance	65,474	(2,273)	63,201	65,474	8,198	73,672	B-6 (S)	-
5	Depreciation, net of CIAC Amort.	7,232	0	7,232	7,232	0	7,232	B-14 (S)	-
6	Amortization	0	0	0	0	0	0	B-18 (S)	-
7	Taxes Other Than Income	4,903	2,605	7,508	4,903	2,605	7,508	B-15 (S)	-
8	Pre Tax Operating Expenses	77,609	332	77,941	77,609	10,800	88,409	-	-
9	TOTAL PRE-TAX INCOME	(42,375)	(105)	(42,481)	(42,375)	(10,574)	(52,949)	-	-
10	TAX COMPUTATION:								
11	Pre Tax Operating Income	(42,375)	(105)	(42,481)	(42,375)	(10,574)	(52,949)	Above	-
12	Less:								
13	Interest Expense:								
14	Rate Base	71,160	(5,496)	65,664	71,160	(4,187)	66,972	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	4,127	(319)	3,808	4,127	(243)	3,884	-	-
17	Total Taxable Income	(46,503)	213	(46,290)	(46,503)	(10,391)	(56,834)	-	-
18	Statutory Tax Rate	37.63%	37.63%	37.63%	37.63%	37.63%	37.63%	B-3 (S)	-
19	SUBTOTAL INCOME TAXES	(17,499)	80	(17,419)	(17,499)	(3,887)	(21,386)	-	-
20	Less:								
21	Parent Debt Adjustment	421	0	421	421	0	421	C-9 (S)	-
22	Investment Tax Credit	84	0	84	84	0	84	C-8 (S)	-
23	TOTAL INCOME TAXES	(18,004)	80	(17,923)	(18,004)	(3,887)	(21,891)	-	B-2 (S)

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1991

Company: SSU / Pasco / Zephyr Shores

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. (%)	4.89%	0.00%	4.89%	B-14 (S)	
3	NON-USED & USEFUL AMORT. EXP.	0	0	0		Above