DOCKET 950495-WS
EXHIBIT NO. 67
CASE NO. 96-04227

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME II-A
BOOK 3 OF 4

SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION OF HERNANDO, HILLSBOROUGH AND POLK COUNTIES

SUMMARY OF MINIMUM FILING REQUIREMENTS

Containing

SUMMARY OF O & M EXPENSES AND BENCHMARK ANALYSIS

PROJECTED TEST YEAR ENDED 12/31/96
PROJECTED INTERIM YEAR ENDED 12/31/95
HISTORICAL YEAR ENDED 12/31/94

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495-WS EXHIBIT NO. 67
COMPANY:
WITNESS: SSU/Ludsen
DATE: 5/10/96

DOCUMENT NUMBER-DATE
07353 AUG-2 96
FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME II-A, BOOK 3 OF 4
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERNANDO, HILLSBOROUGH & POLK COUNTIES

MFR SUMMARY

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OVERALL SUMMARY OF O&M EXPENSES - TOTAL O&M (.1 - .8) - 1991 THRU 1996
WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	7,781,077	10,116,503	10,870,710	12,748,807	576,391	12,172,416	10,544,550	1,627,866	15.438%
2	603/703	Salaries & Wages - Officers, Etc.	1,383	0	0	0	0	0	2,286	(2,286)	-100.000%
3	604/704	Employee Pensions & Benefits	1,930,119	2,424,921	2,699,560	3,043,573	138,784	2,904,789	2,574,862	329,927	12.813%
4	610/710	Purchased Water/Purchased Sewer	1,627,968	3,458,308	4,617,840	4,526,086	0	4,526,086	2,414,624	2,111,462	87.445%
5	'711	Sludge Removal	472,872	811,509	925,018	1,021,856	85,921	935,936	631,102	304,834	48.302%
6	615/715	Purchased Power	3,236,529	3,349,678	3,617,233	3,930,846	350,018	3,580,828	4,450,576	(869,749)	-19.542%
7	616/716	Fuel for Power Production	7,368	27,332	45,507	48,520	2,861	45,659	11,027	34,633	314.074%
8	618/718	Chemicals	1,069,859	1,102,883	1,336,915	1,384,548	75,362	1,309,186	1,463,112	(153,926)	-10.520%
9	620/720	Materials & Supplies	1,170,856	2,416,628	2,076,795	2,232,567	75,703	2,156,864	1,623,101	533,763	32.885%
10	631/731	Contractual Services - Eng.	18,198	42,837	78,052	79,626	0	79,626	21,240	58,386	274.885%
11	632/732	Contractual Services - Acct.	228,699	168,010	175,080	178,772	0	178,772	303,488	(124,716)	-41.094%
12	633/733	Contractual Services - Legal	85,464	133,363	105,498	107,722	0	107,722	111,392	(3,669)	-3.294%
13	634/734	Contractual Services - Mgmt Fees	405	0	0	0	0	0	629	(629)	-100.000%
14	635/735	Contractual Services - Other	542,817	1,362,381	900,198	1,268,440	217,306	1,051,134	760,718	290,416	38.177%
15	641/741	Rental of Real Building/Real Property	70,262	149,585	162,167	190,614	19,298	171,316	94,017	77,300	82.219%
16	642/742	Rental of Equipment	18,780	34,895	40,929	51,018	14,014	37,004	26,277	10,726	40.819%
17	650/750	Transportation Expense	318,917	470,234	511,302	562,440	32,921	529,519	454,778	74,741	16.435%
18	656/756	Insurance - Vehicle	156,718	110,286	120,017	122,548	0	122,548	206,144	(83,596)	-40.552%
19	657/757	Insurance - General Liability	194,771	252,328	246,705	304,187	41,529	262,658	258,621	4,037	1.561%
20	658/758	Insurance - Workman's Comp	243,517	180,064	194,476	206,953	8,266	198,687	327,464	(128,777)	-39.326%
21	659/759	Insurance - Other	96,050	22,901	24,493	25,009	0	25,009	125,645	(100,636)	-80.095%
22	660/760	Advertising Expense	4,458	27,195	26,722	51,885	0	51,885	5,967	45,918	769.497%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	462,248	474,296	469,893	570,354	0	570,354	598,754	(28,400)	-4.743%
24	667/767	Reg. Comm. Exp. - Other	183	89,416	59,415	59,415	18,239	41,176	308	40,868	13274.059%
25	670/770	Bad Debt Expense	230,379	122,808	214,343	242,525	24,434	218,091	299,442	(81,352)	-27.168%
26	675/775	Miscellaneous Expenses	1,059,321	1,720,570	2,223,055	2,446,067	45,600	2,400,467	1,405,689	994,778	70.768%
27	**TOTAL O&M EXPENSES**		21,029,218	29,068,931	31,741,920	35,404,379	1,726,646	33,677,733	28,715,814	4,961,918	17.279%

NOTES:
(1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(2) Refer to pages under tab for "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

OVERALL SUMMARY OF O&M EXPENSES - TOTAL DIRECT O&M (.1 - .6) - 1991 THRU 1996
WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	1996 Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	3,790,531	4,615,125	5,153,927	6,173,893	462,455	5,711,438	5,268,316	443,121	8.411%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0.000%
3	604/704	Employee Pensions & Benefits	657,835	1,106,239	1,279,911	1,472,684	110,311	1,362,372	910,474	451,898	49.633%
4	610/710	Purchased Water/Purchased Sewer	1,627,968	3,458,308	4,617,840	4,526,086	0	4,526,086	2,414,624	2,111,462	87.445%
5	'711	Sludge Removal	472,872	811,509	925,018	1,021,856	85,921	935,936	631,102	304,834	48.302%
6	615/715	Purchased Power	3,183,766	3,279,252	3,538,055	3,841,555	342,318	3,499,237	4,381,212	(881,975)	-20.131%
7	616/716	Fuel for Power Production	7,368	27,332	45,507	48,520	2,861	45,659	11,027	34,633	314.074%
8	618/718	Chemicals	1,069,859	1,102,883	1,336,915	1,384,548	68,238	1,316,310	1,463,112	(146,802)	-10.034%
9	620/720	Materials & Supplies	902,753	2,117,594	1,792,717	1,890,090	68,945	1,821,145	1,266,669	554,476	43.774%
10	631/731	Contractual Services - Eng.	13,500	42,837	45,076	45,955	0	45,955	15,481	30,474	196.843%
11	632/732	Contractual Services - Acct.	187	0	0	0	0	0	287	(287)	-100.000%
12	633/733	Contractual Services - Legal	3,184	169	0	0	0	0	3,856	(3,856)	-100.000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0.000%
14	635/735	Contractual Services - Other	473,446	898,447	628,118	861,064	181,843	679,222	672,854	6,368	0.946%
15	641/741	Rental of Real Building/Real Property	519	4,521	5,630	5,740	0	5,740	769	4,971	646.610%
16	642/742	Rental of Equipment	15,282	25,644	33,765	39,350	5,086	34,263	21,788	12,475	57.259%
17	650/750	Transportation Expense	308,606	381,923	373,134	409,637	29,952	379,685	441,087	(61,402)	-13.921%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0.000%
19	657/757	Insurance - General Liability	0	0	0	0	0	0	0	0	0.000%
20	658/758	Insurance - Workman's Comp	116,165	82,137	92,203	100,768	7,548	93,220	160,113	(66,893)	-41.778%
21	659/759	Insurance - Other	208	0	0	0	0	0	267	(267)	-100.000%
22	660/760	Advertising Expense	0	0	0	0	0	0	0	0	0.000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0.000%
24	667/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0.000%
25	670/770	Bad Debt Expense	0	0	0	0	0	0	0	0	0.000%
26	675/775	Miscellaneous Expenses	50,015	317,637	470,869	482,451	6,507	475,944	68,835	407,109	591.428%
27	**TOTAL O&M EXPENSES**		12,694,064	18,271,557	20,338,685	22,304,197	1,371,984	20,932,212	17,731,874	3,200,338	18.049%

NOTES:
(1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(2) Refer to pages under tab for "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

OVERALL SUMMARY OF O&M EXPENSES - CUSTOMER ACCOUNTS EXPENSES (.7) - 1991 THRU 1996
WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	1,125,615	1,617,279	1,577,076	1,845,297	71,963	1,773,334	1,495,146	278,188	18.606%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0.000%
3	604/704	Employee Pensions & Benefits	196,401	387,663	391,635	441,227	17,984	423,243	259,029	164,214	63.396%
4	610/710	Purchased Water/Purchased Sewer	0	0	0	0	0	0	0	0	0.000%
5	'711	Sludge Removal	0	0	0	0	0	0	0	0	0.000%
6	615/715	Purchased Power	3,762	6,162	5,474	5,483	0	5,483	4,907	576	11.740%
7	616/716	Fuel for Power Production	0	0	0	0	0	0	0	0	0.000%
8	618/718	Chemicals	0	0	0	0	7,124	(7,124)	0	(7,124)	0.000%
9	620/720	Materials & Supplies	24,199	96,730	87,095	98,174	0	98,174	35,778	62,397	174.402%
10	631/731	Contractual Services - Eng.	3	0	0	0	0	0	3	(3)	-100.000%
11	632/732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0.000%
12	633/733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0.000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0.000%
14	635/735	Contractual Services - Other	161	0	0	0	0	0	199	(199)	-100.000%
15	641/741	Rental of Real Building/Real Property	0	14,061	0	0	0	0	0	0	0.000%
16	642/742	Rental of Equipment	0	335	0	0	6,066	(6,066)	0	(6,066)	0.000%
17	650/750	Transportation Expense	6,982	39,445	61,615	70,784	0	70,784	9,114	61,670	676.666%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0.000%
19	657/757	Insurance - General Liability	0	0	0	0	1,231	(1,231)	0	(1,231)	0.000%
20	658/758	Insurance - Workman's Comp	30,577	28,787	28,214	30,192	0	30,192	39,984	(9,792)	-24.490%
21	659/759	Insurance - Other	0	0	0	0	0	0	0	0	0.000%
22	660/760	Advertising Expense	0	0	0	0	0	0	0	0	0.000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0.000%
24	667/767	Reg. Comm. Exp. - Other	0	0	0	0	18,239	(18,239)	0	(18,239)	0.000%
25	670/770	Bad Debt Expense	230,379	122,808	214,343	242,525	24,434	218,091	299,442	(81,352)	-27.168%
26	675/775	Miscellaneous Expenses	6,983	115,322	537,614	580,651	0	580,651	9,559	571,092	5974.437%
27	**TOTAL O&M EXPENSES**		1,625,062	2,428,591	2,903,065	3,314,333	147,041	3,167,292	2,153,160	1,014,131	47.100%

NOTES:
(1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(2) Refer to pages under tab for "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

OVERALL SUMMARY OF O&M EXPENSES - A&G EXPENSES (.8) - 1991 THRU 1996
WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	1996 Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	2,864,931	3,884,099	4,139,707	4,729,618	41,973	4,687,645	3,781,088	906,557	23.976%
2	603/703	Salaries & Wages - Officers, Etc.	1,383	0	0	0	0	0	2,286	(2,286)	-100.000%
3	604/704	Employee Pensions & Benefits	1,075,883	931,019	1,028,013	1,129,662	10,489	1,119,173	1,405,359	(286,186)	-20.364%
4	610/710	Purchased Water/Purchased Sewer	0	0	0	0	0	0	0	0	0.000%
5	'711	Sludge Removal	0	0	0	0	0	0	0	0	0.000%
6	615/715	Purchased Power	49,001	64,264	73,704	83,808	7,700	76,108	64,457	11,651	18.075%
7	616/716	Fuel for Power Production	0	0	0	0	0	0	0	0	0.000%
8	618/718	Chemicals	0	0	0	0	0	0	0	0	0.000%
9	620/720	Materials & Supplies	243,904	202,304	196,983	244,303	6,758	237,545	320,654	(83,110)	-25.919%
10	631/731	Contractual Services - Eng.	4,695	0	32,976	33,671	0	33,671	5,756	27,915	484.987%
11	632/732	Contractual Services - Acct.	228,512	168,010	175,080	178,772	0	178,772	303,201	(124,428)	-41.038%
12	633/733	Contractual Services - Legal	82,280	133,194	105,498	107,722	0	107,722	107,536	187	0.174%
13	634/734	Contractual Services - Mgmt Fees	405	0	0	0	0	0	629	(629)	-100.000%
14	635/735	Contractual Services - Other	69,210	463,934	272,080	407,375	35,463	371,912	87,665	284,247	324.242%
15	641/741	Rental of Real Building/Real Property	69,743	131,003	156,537	184,874	19,298	165,576	93,248	72,328	77.566%
16	642/742	Rental of Equipment	3,498	8,916	7,164	11,668	2,862	8,806	4,490	4,317	96.152%
17	650/750	Transportation Expense	3,329	48,866	76,554	82,020	2,969	79,051	4,577	74,474	1627.118%
18	656/756	Insurance - Vehicle	156,718	110,286	120,017	122,548	0	122,548	206,144	(83,596)	-40.552%
19	657/757	Insurance - General Liability	194,771	252,328	246,705	304,187	40,298	263,889	258,621	5,268	2.037%
20	658/758	Insurance - Workman's Comp	96,775	69,140	74,059	75,992	718	75,274	127,367	(52,092)	-40.900%
21	659/759	Insurance - Other	95,842	22,901	24,493	25,009	0	25,009	125,378	(100,369)	-80.053%
22	660/760	Advertising Expense	4,458	27,195	26,722	51,885	0	51,885	5,967	45,918	769.497%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	462,248	474,296	469,893	570,354	0	570,354	598,754	(28,400)	-4.743%
24	667/767	Reg. Comm. Exp. - Other	183	89,416	59,415	59,415	0	59,415	308	59,107	19198.128%
25	670/770	Bad Debt Expense	0	0	0	0	0	0	0	0	0.000%
26	675/775	Miscellaneous Expenses	1,002,323	1,287,611	1,214,573	1,382,965	39,093	1,343,872	1,327,295	16,577	1.249%
27	**TOTAL O&M EXPENSES**		6,710,092	8,368,783	8,500,170	9,785,850	207,621	9,578,229	8,830,780	747,449	8.464%

NOTES:
(1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(2) Refer to pages under tab for "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1996
Interim [ ] Final [x]
Historical [ ] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 1 Of 4
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) TOTAL O&M EXPENSES Total Plants	(3) TOTAL O&M EXPENSES Filed - FPSC Plants	(4) TOTAL O&M EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	12,846,345	12,748,807	97,537	7,647,057	7,647,057	0	5,101,751	5,101,751	0	97,537
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	3,066,864	3,043,573	23,291	1,825,838	1,825,838	0	1,217,735	1,217,735	0	23,291
4	6/710	Purchased Water / Sewage Treatment	4,526,086	4,526,086	0	1,864,373	1,864,373	0	2,661,713	2,661,713	0	0
5	711	Sludge Removal Expense	1,021,856	1,021,856	0	0	0	0	1,021,856	1,021,856	0	0
6	6/715	Purchased Power	3,932,186	3,930,846	1,340	2,375,633	2,375,633	0	1,555,213	1,555,213	0	1,340
7	6/716	Fuel for Power Production	48,520	48,520	0	29,675	29,675	0	18,845	18,845	0	(0)
8	6/718	Chemicals	1,384,547	1,384,547	0	733,370	733,370	0	651,177	651,177	0	(0)
9	6/720	Materials & Supplies	2,237,334	2,232,567	4,768	1,220,102	1,220,102	0	1,012,464	1,012,464	0	4,768
10	6/731	Contractual Services - Eng.	80,132	79,626	505	26,156	26,156	0	53,470	53,470	0	505
11	6/732	Contractual Services - Acct.	181,456	178,772	2,683	123,068	123,068	0	55,705	55,705	0	2,683
12	6/733	Contractual Services - Legal	109,339	107,722	1,617	74,157	74,157	0	33,566	33,566	0	1,617
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	1,273,301	1,268,440	4,861	754,613	754,613	0	513,827	513,827	0	4,861
15	6/741	Rental of Real Building/Real Property	193,389	190,614	2,775	132,947	132,947	0	57,667	57,667	0	2,775
16	6/742	Rental of Equipment	51,184	51,018	166	21,611	21,611	0	29,407	29,407	0	166
17	6/750	Transportation Expense	564,733	562,440	2,294	384,418	384,418	0	178,022	178,022	0	2,294
18	6/756	Insurance - Vehicle	124,387	122,548	1,839	84,362	84,362	0	38,185	38,185	0	1,839
19	6/757	Insurance - General Liability	308,753	304,187	4,566	209,404	209,404	0	94,784	94,784	0	4,566
20	6/758	Insurance - Workman's Comp	208,546	206,953	1,594	124,034	124,034	0	82,919	82,919	0	1,594
21	6/759	Insurance - Other	25,385	25,009	375	17,216	17,216	0	7,793	7,793	0	375
22	6/760	Advertising Expense	52,295	51,885	410	35,718	35,718	0	16,167	16,167	0	410
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	570,354	570,354	0	378,323	378,323	0	192,031	192,031	0	0
24	6/767	Reg. Comm. Exp. - Other	59,415	59,415	0	40,902	40,902	0	18,513	18,513	0	0
25	6/770	Bad Debt Expense	246,165	242,525	3,640	166,955	166,955	0	75,570	75,570	0	3,640
26	6/765	Miscellaneous Expenses	2,474,158	2,446,067	28,091	1,624,755	1,624,755	0	821,312	821,312	0	28,091
27	**TOTAL O&M EXPENSES (PER BOOKS @ 12/31/96)**		35,586,731	35,404,378	182,353	19,894,688	19,894,688	0	15,509,691	15,509,691	0	182,353

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - DIRECTS (.1 - .6) - 1996
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1996
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 2 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) DIRECT O&M EXPENSES Total Plants	(3) DIRECT O&M EXPENSES Filed - FPSC Plants	(4) DIRECT O&M EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	6,173,893	6,173,893	0	3,120,860	3,120,860	0	3,053,032	3,053,032	0	0
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	1,472,684	1,472,684	0	744,432	744,432	0	728,252	728,252	0	0
4	6/710	Purchased Water / Sewage Treatment	4,526,086	4,526,086	0	1,864,373	1,864,373	0	2,661,713	2,661,713	0	0
5	711	Sludge Removal Expense	1,021,856	1,021,856	0	0	0	0	1,021,856	1,021,856	0	0
6	6/715	Purchased Power	3,841,555	3,841,555	0	2,314,165	2,314,165	0	1,527,390	1,527,390	0	0
7	6/716	Fuel for Power Production	48,520	48,520	0	29,675	29,675	0	18,845	18,845	0	(0)
8	6/718	Chemicals	1,384,547	1,384,547	0	733,370	733,370	0	651,177	651,177	0	(0)
9	6/720	Materials & Supplies	1,890,090	1,890,090	0	984,340	984,340	0	905,750	905,750	0	0
10	6/731	Contractual Services - Eng.	45,955	45,955	0	2,977	2,977	0	42,978	42,978	0	0
11	6/732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
12	6/733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	861,064	861,064	0	474,174	474,174	0	386,890	386,890	0	(0)
15	6/741	Rental of Real Building/Real Property	5,740	5,740	0	5,679	5,679	0	61	61	0	0
16	6/742	Rental of Equipment	39,350	39,350	0	13,579	13,579	0	25,771	25,771	0	(0)
17	6/750	Transportation Expense	409,637	409,637	0	279,228	279,228	0	130,409	130,409	0	(0)
18	6/756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
19	6/757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
20	6/758	Insurance - Workman's Comp	100,768	100,768	0	50,936	50,936	0	49,832	49,832	0	0
21	6/759	Insurance - Other	0	0	0	0	0	0	0	0	0	0
22	6/760	Advertising Expense	0	0	0	0	0	0	0	0	0	0
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
24	6/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
25	6/770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765	Miscellaneous Expenses	482,451	482,451	0	272,994	272,994	0	209,457	209,457	0	0
27	**DIRECT O&M EXPENSES (PER BOOKS @ 12/31/96)**		22,304,196	22,304,196	0	10,890,782	10,890,782	0	11,413,414	11,413,414	0	0

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1995 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 1996
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1996
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
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Preparer: Kimball

Line No.	(1) Account No. and Name		(2) CUSTOMER ACCOUNTS EXPENSES Total Plants	(3) Filed - FPSC Plants	(4) Other Plants	(5) WATER Total Plants	(6) Filed - FPSC Plants	(7) Other Plants	(8) SEWER Total Plants	(9) Filed - FPSC Plants	(10) Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	1,872,994	1,845,297	27,697	1,270,309	1,270,309	0	574,987	574,987	0	27,697
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	447,849	441,227	6,622	303,742	303,742	0	137,485	137,485	0	6,622
4	6/710	Purchased Water / Sewage Treatment	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
6	6/715	Purchased Power	5,565	5,483	82	3,774	3,774	0	1,708	1,708	0	82
7	6/716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718	Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720	Materials & Supplies	99,648	98,174	1,474	67,584	67,584	0	30,591	30,591	0	1,474
10	6/731	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0
11	6/732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
12	6/733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0
15	6/741	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0
16	6/742	Rental of Equipment	0	0	0	0	0	0	0	0	0	0
17	6/750	Transportation Expense	71,846	70,784	1,062	48,728	48,728	0	22,056	22,056	0	1,062
18	6/756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
19	6/757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
20	6/758	Insurance - Workman's Comp	30,645	30,192	453	20,784	20,784	0	9,408	9,408	0	453
21	6/759	Insurance - Other	0	0	0	0	0	0	0	0	0	0
22	6/760	Advertising Expense	0	0	0	0	0	0	0	0	0	0
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
24	6/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
25	6/770	Bad Debt Expense	246,165	242,525	3,640	166,955	166,955	0	75,570	75,570	0	3,640
26	6/765	Miscellaneous Expenses	589,367	580,651	8,715	399,723	399,723	0	180,929	180,929	0	8,715
27	**CUSTOMER EXPENSES (PER BOOKS @ 12/31/96)**		3,364,079	3,314,333	49,746	2,281,599	2,281,599	0	1,032,733	1,032,733	0	49,746

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - A&G (.8) - 1996
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1996
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 4 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) A&G EXPENSES Total Plants	(3) A&G EXPENSES Filed - FPSC Plants	(4) A&G EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	4,799,458	4,729,618	69,841	3,255,887	3,255,887	0	1,473,731	1,473,731	0	69,841
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	1,146,331	1,129,662	16,669	777,664	777,664	0	351,998	351,998	0	16,669
4	6/710	Purchased Water / Sewage Treatment	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
6	6/715	Purchased Power	85,066	83,808	1,258	57,694	57,694	0	26,114	26,114	0	1,258
7	6/716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718	Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720	Materials & Supplies	247,596	244,303	3,294	168,179	168,179	0	76,124	76,124	0	3,294
10	6/731	Contractual Services - Eng.	34,177	33,671	505	23,179	23,179	0	10,492	10,492	0	505
11	6/732	Contractual Services - Acct.	181,456	178,772	2,683	123,068	123,068	0	55,705	55,705	0	2,683
12	6/733	Contractual Services - Legal	109,339	107,722	1,617	74,157	74,157	0	33,566	33,566	0	1,617
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	412,236	407,375	4,861	280,439	280,439	0	126,937	126,937	0	4,861
15	6/741	Rental of Real Building/Real Property	187,649	184,874	2,775	127,268	127,268	0	57,606	57,606	0	2,775
16	6/742	Rental of Equipment	11,834	11,668	166	8,032	8,032	0	3,636	3,636	0	166
17	6/750	Transportation Expense	83,251	82,020	1,231	56,463	56,463	0	25,557	25,557	0	1,231
18	6/756	Insurance - Vehicle	124,387	122,548	1,839	84,362	84,362	0	38,185	38,185	0	1,839
19	6/757	Insurance - General Liability	308,753	304,187	4,566	209,404	209,404	0	94,784	94,784	0	4,566
20	6/758	Insurance - Workman's Comp	77,133	75,992	1,141	52,313	52,313	0	23,679	23,679	0	1,141
21	6/759	Insurance - Other	25,385	25,009	375	17,216	17,216	0	7,793	7,793	0	375
22	6/760	Advertising Expense	52,295	51,885	410	35,718	35,718	0	16,167	16,167	0	410
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	570,354	570,354	0	378,323	378,323	0	192,031	192,031	0	0
24	6/767	Reg. Comm. Exp. - Other	59,415	59,415	0	40,902	40,902	0	18,513	18,513	0	0
25	6/770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765	Miscellaneous Expenses	1,402,340	1,382,965	19,376	952,038	952,038	0	430,927	430,927	0	19,376
27	**A&G EXPENSES (PER BOOKS @ 12/31/96)**		9,918,456	9,765,850	132,606	6,722,306	6,722,306	0	3,063,544	3,063,544	0	132,606

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1995
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 1 Of 4
Preparer: Kimball

Line No.	Account No. and Name	(2) TOTAL O&M EXPENSES Total Plants	(3) TOTAL O&M EXPENSES Filed - FPSC Plants	(4) TOTAL O&M EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701 Salaries & Wages - Employees	10,965,564	10,870,710	94,854	6,750,293	6,750,293	0	4,120,417	4,120,417	0	94,854
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704 Employee Pensions & Benefits	2,723,115	2,699,560	23,555	1,676,320	1,676,320	0	1,023,240	1,023,240	0	23,555
4	6/710 Purchased Water / Sewage Treatment	4,617,840	4,617,840	0	1,956,127	1,956,127	0	2,661,713	2,661,713	0	0
5	711 Sludge Removal Expense	925,018	925,018	0	0	0	0	925,018	925,018	0	0
6	6/715 Purchased Power	3,618,547	3,617,233	1,314	2,323,988	2,323,988	0	1,293,246	1,293,246	0	1,314
7	6/716 Fuel for Power Production	45,507	45,507	0	28,201	28,201	0	17,306	17,306	0	0
8	6/718 Chemicals	1,336,915	1,336,915	0	745,623	745,623	0	591,292	591,292	0	0
9	6/720 Materials & Supplies	2,081,506	2,076,795	4,713	1,135,383	1,135,383	0	941,411	941,411	0	4,713
10	6/731 Contractual Services - Eng.	78,599	78,052	547	26,084	26,084	0	51,968	51,968	0	547
11	6/732 Contractual Services - Acct.	177,985	175,080	2,905	122,985	122,985	0	52,095	52,095	0	2,905
12	6/733 Contractual Services - Legal	107,248	105,498	1,750	74,107	74,107	0	31,391	31,391	0	1,750
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735 Contractual Services - Other	904,712	900,198	4,514	588,152	588,152	0	312,045	312,045	0	4,514
15	6/741 Rental of Real Building/Real Property	164,764	162,167	2,597	115,529	115,529	0	46,638	46,638	0	2,597
16	6/742 Rental of Equipment	41,048	40,929	119	18,163	18,163	0	22,766	22,766	0	119
17	6/750 Transportation Expense	513,595	511,302	2,293	358,760	358,760	0	152,542	152,542	0	2,293
18	6/756 Insurance - Vehicle	122,008	120,017	1,991	84,306	84,306	0	35,711	35,711	0	1,991
19	6/757 Insurance - General Liability	250,798	246,705	4,093	173,298	173,298	0	73,407	73,407	0	4,093
20	6/758 Insurance - Workman's Comp	196,173	194,476	1,697	120,764	120,764	0	73,712	73,712	0	1,697
21	6/759 Insurance - Other	24,899	24,493	406	17,205	17,205	0	7,288	7,288	0	406
22	6/760 Advertising Expense	27,165	26,722	443	18,771	18,771	0	7,951	7,951	0	443
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	469,893	469,893	0	332,882	332,882	0	137,011	137,011	0	(0)
24	6/767 Reg. Comm. Exp. - Other	59,415	59,415	0	41,736	41,736	0	17,679	17,679	0	0
25	6/770 Bad Debt Expense	217,899	214,343	3,556	150,565	150,565	0	63,778	63,778	0	3,556
26	6/765 Miscellaneous Expenses	2,252,128	2,223,055	29,073	1,498,264	1,498,264	0	724,792	724,792	0	29,073
27	**TOTAL O&M EXPENSES (PER BOOKS @ 12/31/95)**	31,922,343	31,741,920	180,423	18,357,505	18,357,505	0	13,384,416	13,384,416	0	180,423

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - DIRECTS (.1 - .6) - 1995
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1995
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 2 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) DIRECT O&M EXPENSES Total Plants	(3) DIRECT O&M EXPENSES Filed - FPSC Plants	(4) DIRECT O&M EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	5,153,927	5,153,927	0	2,734,541	2,734,541	0	2,419,386	2,419,386	0	0
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	1,279,911	1,279,911	0	679,088	679,088	0	600,823	600,823	0	0
4	6/710	Purchased Water / Sewage Treatment	4,617,840	4,617,840	0	1,956,127	1,956,127	0	2,661,713	2,661,713	0	0
5	711	Sludge Removal Expense	925,018	925,018	0	0	0	0	925,018	925,018	0	0
6	6/715	Purchased Power	3,538,055	3,538,055	0	2,268,369	2,268,369	0	1,269,686	1,269,686	0	0
7	6/716	Fuel for Power Production	45,507	45,507	0	28,201	28,201	0	17,306	17,306	0	0
8	6/718	Chemicals	1,336,915	1,336,915	0	745,623	745,623	0	591,292	591,292	0	0
9	6/720	Materials & Supplies	1,792,717	1,792,717	0	935,833	935,833	0	856,884	856,884	0	0
10	6/731	Contractual Services - Eng.	45,076	45,076	0	2,920	2,920	0	42,156	42,156	0	0
11	6/732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
12	6/733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	628,118	628,118	0	397,030	397,030	0	231,088	231,088	0	0
15	6/741	Rental of Real Building/Real Property	5,630	5,630	0	5,570	5,570	0	60	60	0	0
16	6/742	Rental of Equipment	33,765	33,765	0	13,131	13,131	0	20,634	20,634	0	0
17	6/750	Transportation Expense	373,134	373,134	0	261,704	261,704	0	111,430	111,430	0	0
18	6/756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
19	6/757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
20	6/758	Insurance - Workman's Comp	92,203	92,203	0	48,922	48,922	0	43,281	43,281	0	0
21	6/759	Insurance - Other	0	0	0	0	0	0	0	0	0	0
22	6/760	Advertising Expense	0	0	0	0	0	0	0	0	0	0
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
24	6/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
25	6/770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765	Miscellaneous Expenses	470,869	470,869	0	267,441	267,441	0	203,428	203,428	0	0
27	**DIRECT O&M EXPENSES (PER BOOKS @ 12/31/95)**		20,338,685	20,338,685	0	10,344,500	10,344,500	0	9,994,185	9,994,185	0	0

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1995 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 1995
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1995
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 3 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) CUSTOMER ACCOUNTS EXPENSES Total Plants	(3) Filed - FPSC Plants	(4) Other Plants	(5) WATER Total Plants	(6) Filed - FPSC Plants	(7) Other Plants	(8) SEWER Total Plants	(9) Filed - FPSC Plants	(10) Other Plants	(11) GAS Gas Plants (2)
1	6/701 Salaries & Wages - Employees	1,603,243	1,577,076	26,167	1,107,816	1,107,816	0	469,259	469,259	0	26,167
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704 Employee Pensions & Benefits	398,133	391,635	6,498	275,104	275,104	0	116,531	116,531	0	6,498
4	6/710 Purchased Water / Sewage Treatment	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
6	6/715 Purchased Power	5,565	5,474	91	3,845	3,845	0	1,629	1,629	0	91
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720 Materials & Supplies	88,540	87,095	1,445	61,180	61,180	0	25,915	25,915	0	1,445
10	6/731 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
12	6/733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0
15	6/741 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0
16	6/742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0
17	6/750 Transportation Expense	62,637	61,615	1,022	43,281	43,281	0	18,333	18,333	0	1,022
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
20	6/758 Insurance - Workman's Comp	28,682	28,214	468	19,819	19,819	0	8,395	8,395	0	468
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
25	6/770 Bad Debt Expense	217,899	214,343	3,556	150,565	150,565	0	63,778	63,778	0	3,556
26	6/765 Miscellaneous Expenses	546,534	537,614	8,920	377,647	377,647	0	159,967	159,967	0	8,920
27	**CUSTOMER EXPENSES (PER BOOKS @ 12/31/95)**	2,951,233	2,903,065	48,168	2,039,257	2,039,257	0	863,808	863,808	0	48,168

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - A&G (.8) - 1995
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1995
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 4 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) A&G EXPENSES Total Plants	(3) A&G EXPENSES Filed - FPSC Plants	(4) A&G EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	4,208,394	4,139,707	68,687	2,907,936	2,907,936	0	1,231,771	1,231,771	0	68,687
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	1,045,070	1,028,013	17,057	722,128	722,128	0	305,886	305,886	0	17,057
4	6/710	Purchased Water / Sewage Treatment	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
6	6/715	Purchased Power	74,927	73,704	1,223	51,773	51,773	0	21,931	21,931	0	1,223
7	6/716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718	Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720	Materials & Supplies	200,251	196,983	3,268	138,370	138,370	0	58,612	58,612	0	3,268
10	6/731	Contractual Services - Eng.	33,523	32,976	547	23,164	23,164	0	9,812	9,812	0	547
11	6/732	Contractual Services - Acct.	177,985	175,080	2,905	122,985	122,985	0	52,095	52,095	0	2,905
12	6/733	Contractual Services - Legal	107,248	105,498	1,750	74,107	74,107	0	31,391	31,391	0	1,750
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	276,594	272,080	4,514	191,122	191,122	0	80,957	80,957	0	4,514
15	6/741	Rental of Real Building/Real Property	159,134	156,537	2,597	109,959	109,959	0	46,578	46,578	0	2,597
16	6/742	Rental of Equipment	7,283	7,164	119	5,032	5,032	0	2,132	2,132	0	119
17	6/750	Transportation Expense	77,824	76,554	1,270	53,775	53,775	0	22,779	22,779	0	1,270
18	6/756	Insurance - Vehicle	122,008	120,017	1,991	84,306	84,306	0	35,711	35,711	0	1,991
19	6/757	Insurance - General Liability	250,798	246,705	4,093	173,298	173,298	0	73,407	73,407	0	4,093
20	6/758	Insurance - Workman's Comp	75,288	74,059	1,229	52,023	52,023	0	22,036	22,036	0	1,229
21	6/759	Insurance - Other	24,899	24,493	406	17,205	17,205	0	7,288	7,288	0	406
22	6/760	Advertising Expense	27,165	26,722	443	18,771	18,771	0	7,951	7,951	0	443
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	469,893	469,893	0	332,882	332,882	0	137,011	137,011	0	(0)
24	6/767	Reg. Comm. Exp. - Other	59,415	59,415	0	41,736	41,736	0	17,679	17,679	0	0
25	6/770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765	Miscellaneous Expenses	1,234,725	1,214,573	20,152	853,176	853,176	0	361,396	361,396	0	20,152
27	**A&G EXPENSES (PER BOOKS @ 12/31/95)**		8,632,425	8,500,170	132,254	5,973,748	5,973,748	0	2,526,423	2,526,423	0	132,254

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - TOTAL O&M (.1 - .8) - 1994
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1994
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 1 Of 4
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) TOTAL O&M EXPENSES Total Plants	(3) TOTAL O&M EXPENSES Filed - FPSC Plants	(4) TOTAL O&M EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	10,208,554	10,116,503	92,052	6,445,526	6,445,526	0	3,670,976	3,670,976	0	92,052
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	2,446,984	2,424,919	22,065	1,544,992	1,544,992	0	879,927	879,927	0	22,065
4	6/710	Purchased Water / Sewage Treatment	3,458,308	3,458,308	0	1,708,392	1,708,392	0	1,749,916	1,749,916	0	0
5	711	Sludge Removal Expense	811,509	811,509	0	0	0	0	811,509	811,509	0	0
6	6/715	Purchased Power	3,350,854	3,349,676	1,178	2,075,649	2,075,649	0	1,274,027	1,274,027	0	1,178
7	6/716	Fuel for Power Production	27,332	27,332	0	20,249	20,249	0	7,083	7,083	0	0
8	6/718	Chemicals	1,102,883	1,102,883	0	603,804	603,804	0	499,079	499,079	0	0
9	6/720	Materials & Supplies	2,421,635	2,416,632	5,004	1,311,500	1,311,500	0	1,105,131	1,105,131	0	5,004
10	6/731	Contractual Services - Eng.	42,837	42,837	0	0	0	0	42,837	42,837	0	0
11	6/732	Contractual Services - Acct.	170,822	168,010	2,811	118,256	118,256	0	49,754	49,754	0	2,811
12	6/733	Contractual Services - Legal	135,592	133,363	2,229	93,750	93,750	0	39,613	39,613	0	2,229
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	1,370,142	1,362,380	7,763	822,008	822,008	0	540,372	540,372	0	7,763
15	6/741	Rental of Real Building/Real Property	152,012	149,585	2,427	106,626	106,626	0	42,959	42,959	0	2,427
16	6/742	Rental of Equipment	35,050	34,895	155	21,017	21,017	0	13,878	13,878	0	155
17	6/750	Transportation Expense	471,710	470,233	1,478	334,329	334,329	0	135,904	135,904	0	1,478
18	6/756	Insurance - Vehicle	112,131	110,285	1,845	77,626	77,626	0	32,660	32,660	0	1,845
19	6/757	Insurance - General Liability	256,552	252,330	4,222	177,605	177,605	0	74,724	74,724	0	4,222
20	6/758	Insurance - Workman's Comp	181,700	180,062	1,639	114,723	114,723	0	65,338	65,338	0	1,639
21	6/759	Insurance - Other	23,284	22,901	383	16,119	16,119	0	6,782	6,782	0	383
22	6/760	Advertising Expense	27,649	27,194	455	19,141	19,141	0	8,053	8,053	0	455
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	474,296	474,296	0	338,193	338,193	0	136,103	136,103	0	0
24	6/767	Reg. Comm. Exp. - Other	89,416	89,416	0	62,934	62,934	0	26,482	26,482	0	0
25	6/770	Bad Debt Expense	124,864	122,809	2,055	86,441	86,441	0	36,368	36,368	0	2,055
26	6/765	Miscellaneous Expenses	1,744,047	1,720,572	23,475	1,147,959	1,147,959	0	572,613	572,613	0	23,475
27	**TOTAL O&M EXPENSES (PER BOOKS @ 12/31/94)**		29,240,163	29,068,928	171,234	17,246,839	17,246,839	0	11,822,089	11,822,089	0	171,234

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - DIRECTS (.1 - .6) - 1994
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1994
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 2 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) DIRECT O&M EXPENSES Total Plants	(3) DIRECT O&M EXPENSES Filed - FPSC Plants	(4) DIRECT O&M EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701 Salaries & Wages - Employees	4,615,125	4,615,125	0	2,573,315	2,573,315	0	2,041,810	2,041,810	0	0
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704 Employee Pensions & Benefits	1,106,239	1,106,239	0	616,823	616,823	0	489,416	489,416	0	0
4	6/710 Purchased Water / Sewage Treatment	3,458,308	3,458,308	0	1,708,392	1,708,392	0	1,749,916	1,749,916	0	0
5	711 Sludge Removal Expense	811,509	811,509	0	0	0	0	811,509	811,509	0	0
6	6/715 Purchased Power	3,279,252	3,279,252	0	2,026,080	2,026,080	0	1,253,172	1,253,172	0	0
7	6/716 Fuel for Power Production	27,332	27,332	0	20,249	20,249	0	7,083	7,083	0	0
8	6/718 Chemicals	1,102,883	1,102,883	0	603,804	603,804	0	499,079	499,079	0	0
9	6/720 Materials & Supplies	2,117,594	2,117,594	0	1,101,019	1,101,019	0	1,016,575	1,016,575	0	0
10	6/731 Contractual Services - Eng.	42,837	42,837	0	0	0	0	42,837	42,837	0	0
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
12	6/733 Contractual Services - Legal	169	169	0	0	0	0	169	169	0	0
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735 Contractual Services - Other	898,447	898,447	0	495,463	495,463	0	402,984	402,984	0	0
15	6/741 Rental of Real Building/Real Property	4,521	4,521	0	4,521	4,521	0	0	0	0	0
16	6/742 Rental of Equipment	25,644	25,644	0	14,506	14,506	0	11,138	11,138	0	0
17	6/750 Transportation Expense	381,923	381,923	0	272,171	272,171	0	109,752	109,752	0	0
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
20	6/758 Insurance - Workman's Comp	82,137	82,137	0	45,798	45,798	0	36,339	36,339	0	0
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765 Miscellaneous Expenses	317,637	317,637	0	160,486	160,486	0	157,151	157,151	0	0
27	**DIRECT O&M EXPENSES (PER BOOKS @ 12/31/94)**	18,271,557	18,271,557	0	9,642,627	9,642,627	0	8,628,930	8,628,930	0	0

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 1994
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1994
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 3 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) CUSTOMER ACCOUNTS EXPENSES Total Plants	(3) Filed - FPSC Plants	(4) Other Plants	(5) WATER Total Plants	(6) Filed - FPSC Plants	(7) Other Plants	(8) SEWER Total Plants	(9) Filed - FPSC Plants	(10) Other Plants	(11) GAS Gas Plants (2)
1	6/701	Salaries & Wages - Employees	1,644,339	1,617,278	27,061	1,138,341	1,138,341	0	478,937	478,937	0	27,061
2	6/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704	Employee Pensions & Benefits	394,148	387,662	6,487	272,860	272,860	0	114,801	114,801	0	6,487
4	6/710	Purchased Water / Sewage Treatment	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
6	6/715	Purchased Power	6,266	6,163	103	4,338	4,338	0	1,825	1,825	0	103
7	6/716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718	Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720	Materials & Supplies	98,351	96,732	1,619	68,086	68,086	0	28,646	28,646	0	1,619
10	6/731	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0
11	6/732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
12	6/733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
13	6/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0
15	6/741	Rental of Real Building/Real Property	14,297	14,062	235	9,898	9,898	0	4,164	4,164	0	235
16	6/742	Rental of Equipment	343	337	6	237	237	0	100	100	0	6
17	6/750	Transportation Expense	40,102	39,442	660	27,762	27,762	0	11,680	11,680	0	660
18	6/756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
19	6/757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
20	6/758	Insurance - Workman's Comp	29,269	28,788	482	20,262	20,262	0	8,525	8,525	0	482
21	6/759	Insurance - Other	0	0	0	0	0	0	0	0	0	0
22	6/760	Advertising Expense	0	0	0	0	0	0	0	0	0	0
23	6/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
24	6/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
25	6/770	Bad Debt Expense	124,864	122,809	2,055	86,441	86,441	0	36,368	36,368	0	2,055
26	6/765	Miscellaneous Expenses	117,253	115,323	1,930	81,172	81,172	0	34,152	34,152	0	1,930
27	**CUSTOMER EXPENSES (PER BOOKS @ 12/31/94)**		2,469,232	2,428,596	40,636	1,709,396	1,709,396	0	719,199	719,199	0	40,636

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - A&G (.8) - 1994
WATER, SEWER AND GAS

Company: SSU /Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1994
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 4 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) A&G EXPENSES Total Plants	(3) A&G EXPENSES Filed - FPSC Plants	(4) A&G EXPENSES Other Plants	(5) WATER Total Plants	(6) WATER Filed - FPSC Plants	(7) WATER Other Plants	(8) SEWER Total Plants	(9) SEWER Filed - FPSC Plants	(10) SEWER Other Plants	(11) GAS Gas Plants (2)
1	6/701 Salaries & Wages - Employees	3,949,090	3,884,099	64,991	2,733,870	2,733,870	0	1,150,229	1,150,229	0	64,991
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704 Employee Pensions & Benefits	946,597	931,019	15,578	655,309	655,309	0	275,710	275,710	0	15,578
4	6/710 Purchased Water / Sewage Treatment	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
6	6/715 Purchased Power	65,336	64,261	1,075	45,231	45,231	0	19,030	19,030	0	1,075
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720 Materials & Supplies	205,691	202,306	3,385	142,395	142,395	0	59,910	59,910	0	3,385
10	6/731 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0
11	6/732 Contractual Services - Acct.	170,822	168,010	2,811	118,256	118,256	0	49,754	49,754	0	2,811
12	6/733 Contractual Services - Legal	135,423	133,194	2,229	93,750	93,750	0	39,444	39,444	0	2,229
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735 Contractual Services - Other	471,695	463,933	7,763	326,545	326,545	0	137,388	137,388	0	7,763
15	6/741 Rental of Real Building/Real Property	133,194	131,002	2,192	92,207	92,207	0	38,795	38,795	0	2,192
16	6/742 Rental of Equipment	9,063	8,914	149	6,274	6,274	0	2,640	2,640	0	149
17	6/750 Transportation Expense	49,685	48,868	818	34,396	34,396	0	14,472	14,472	0	818
18	6/756 Insurance - Vehicle	112,131	110,285	1,845	77,626	77,626	0	32,660	32,660	0	1,845
19	6/757 Insurance - General Liability	256,552	252,330	4,222	177,605	177,605	0	74,724	74,724	0	4,222
20	6/758 Insurance - Workman's Comp	70,294	69,137	1,157	48,663	48,663	0	20,474	20,474	0	1,157
21	6/759 Insurance - Other	23,284	22,901	383	16,119	16,119	0	6,782	6,782	0	383
22	6/760 Advertising Expense	27,649	27,194	455	19,141	19,141	0	8,053	8,053	0	455
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	474,296	474,296	0	338,193	338,193	0	136,103	136,103	0	0
24	6/767 Reg. Comm. Exp. - Other	89,416	89,416	0	62,934	62,934	0	26,482	26,482	0	0
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765 *Miscellaneous Expenses*	1,309,157	1,287,612	21,545	906,301	906,301	0	381,311	381,311	0	21,545
27	**A&G EXPENSES (PER BOOKS @ 12/31/94)**	8,499,374	8,368,776	130,598	5,894,816	5,894,816	0	2,473,960	2,473,960	0	130,598

Notes:
(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

I. Introduction

The Operating and Maintenance (O&M) expenses for this supplemental filing are shown for each period of the filing. The historical period compares expenses for the base period (12/31/91 for the plants included in Docket 920199-WS) to the historical test year ended 12/31/94. The interim filing period compares the historical test year ended 12/31/94 to the projected test year ended 12/31/95. The final filing period compares the projected interim test year expenses for the year ended 12/31/95 to the final projected test year expenses for the year ended 12/31/96. Total Company plants are summarized on one schedule. Schedules are provided by plant for each individual FPSC Jurisdiction - Non-Uniform plant and each County Plant. Summary schedules are also provided as follows: 1.) SSU - All Plants; 2.) SSU - FPSC Uniform Plants; 3.) SSU - FPSC Non-Uniform Plants, and 4.) SSU - County Plants.

The summary section includes comparison summaries of the four years (1991, 1994, 1995 and 1996) and exhibits the overall increases/decreases from 1991 to 1996, as discussed in section III of this discussion. Also summarized are the deviations for Total Water and Sewer O&M Expenses from guidelines for the 1996, 1995 and 1994 test years.

Sections IV, V, VI and **VII** of this discussion breakout O&M expenses for 1994, 1995 and 1996 into the four major categories of expenses consistent with the NARUC account structure: Water O&M - Direct Expenses (.1 - .6), Sewer O&M - Direct Expenses (.1 - .6); Customer Accounts (.7), and Administrative & General (.8). These categories are also summarized into a total O&M category (.1 - .8).

Water and Sewer Direct O&M Expenses (.1 - .6) include expenses necessary for the day-to-day operation and maintenance of specific plants. These expenses are appropriately charged directly to the individual plants. Examples include labor for operation and maintenance personnel, chemicals, water testing and purchased power.

Customer Accounts expense (.7) consists primarily of expenses involved in servicing utility customers; primarily customer service, meter reading, billing expenses and bad debt expense. Postage for customer bills is included as a customer accounts expense beginning in 1995. Prior to 1995, it was included as an A&G (.8) expense. Customer Accounts expenses are accumulated for the total Company, then allocated to individual plants based on the average number of customers billed at each plant for each fiscal year, including gas customers. For comparative purposes, we have explained the Customer Accounts variances from the FPSC 1991 benchmark (Docket 920199-WS) to the year ended December 31, 1994 on a total Company basis.

A&G (.8) expenses include administrative expenses which are required to manage the overall operation of the Company and assure compliance with regulatory requirements. These expenses include the costs associated with the administrative areas of accounting, finance, legal, administrative services, rates, purchasing, payroll, human resources, environmental compliance, facilities analysis and operations. A&G expenses are allocated to plants based upon the total number of SSU customers billed each year, using the same methodology as the allocation of Customer Accounts expenses discussed above.

II. EXPLANATION OF METHODOLOGY

An explanation of the deviation of O&M expenses from the calculation of the guideline as required by the Commission is provided for all four categories of O&M expenses for each comparison period. Direct O&M expenses are charged specifically to each plant; thus the deviations are explained at an individual plant level. FPSC Jurisdiction Uniform System plants are summarized by account, with significant variances explained by account at the plant level. FPSC Jurisdiction - Non-Uniform Plants and County Plants are explained by plant, with all significant account variations explained for the individual plant.

The first comparison period exhibits the change in expenses from 1996 to 1995. The projected 1996 O&M expenses were derived by escalating the 1995 O&M expense budget by the FPSC's 1.95% attrition allowance for inflation. Adjustments have been made related to known 1996 increases in specific expense accounts. O&M Expenses for the Final Test Year Ended 12/31/96 and the Interim Test Year Ended 12/31/95 are compared in the 1996 summary and detail expense schedules.

The second comparison period exhibits the change in expenses from 1995 to 1994. All 1995 expenses were obtained from SSU's 1995 detailed budget. The 1994 O&M expenses were obtained from SSU's 1994 year-end general ledger. O&M Expenses for the Interim Test Year ended 12/31/95 and the Historical Test Year Ended 12/31/94 are compared in the 1995 summary and detail expense schedules.

The final comparison period exhibits the change in expenses from 1994 to the last rate case period for each respective grouping of plants. For the Uniform Rate plants, this comparison is 1994 to 1991 (per Docket No. 920199-WS). For the Non-Uniform Rate and County plants, the benchmark was calculated from 1994 to the last respective rate case for each plant. In cases where no previous rate proceeding was available, the benchmark period was established over the previous five years, in accordance with the FPSC rules. The 1991 expenses for the uniform rate plants were obtained from SSU's prior rate filing, FPSC Docket No. 920199-WS, for the prior test year ended 12/31/91, adjusted to include the FPSC final order adjustments. The comparison period for the non-uniform rate plants varies for each system. The beginning year for the comparison period is the test year used in SSU's last rate filing for that plant. The base period is compared to the O&M expenses from SSU's 1994 year-end general ledger. The 1994 O&M expenses were obtained from the 1994 year-end general ledger.

Customer Accounts and A&G expenses for individual plants are dependent on the methodology used to allocate the total company Customer and A&G expenses to the individual plants. These costs are allocated based on the average number of customers billed at each plant. Therefore, the explanation of the O&M deviation from guideline for both Customer Accounts and A&G expenses is based on total company dollars (including County plants) and is explained at the total company level, rather than at a plants level.

Due to the various components involved in labor, the Salaries and Wages and Fringe Benefits are explained at a total company level in the discussion below. The benchmark period for this comparison was based upon 1991 for comparative purposes. In addition, the explanation includes discussion relating to the increases in the 1995 budget (for interim rates) and the requested "Hewitt Study" adjustment in 1996 (for final rates).

III. OVERALL 1991 - 1996 DISCUSSION COMPARING 1996 TEST YEAR TO 1996 BENCHMARK GUIDELINE FOR DIRECT, CUSTOMER ACCOUNTS AND A&G EXPENSES

The following explanations are provided for the overall increase/decrease in O&M Expenses by major category (Water Directs, Sewer Directs, Customer Accounts, and A&G) between the 1991 benchmark test period (per Docket No. 920199-WS) and the Company's projected test year ended December 31, 1996. Note that all accounts are analyzed and discussed on a Total Company O&M basis and the calculated variances exclude new acquisitions since 1991.

Please Note: All accounts exhibiting a variance of (+) or (-) $100,000 from the 1991 Benchmark are explained.

SUMMARY OF TOTAL COMPANY O&M EXPENSES (Over (Under) Guideline):

	Total Company:
Direct Water & Sewer Expenses	**$3,200,338**
Customer Accounts Expenses	**1,014,131**
A&G Expenses	**747,449**
Total O&M Expenses over Guideline	**$4,961,918**

SALARIES AND WAGES **$1,627,866 Over Guideline**

Total Company:

601/701 Salaries & Wages $ 4,967,742 Increase from prior test year to 1996 (see attachment 1)

The overall increase in Salaries and Wages is due to the following component increases:

	1991-94	1994-95	1995-96	Totals
Merit, Promotions, Licenses, Incentives	2,239,000	773,000	820,000	3,832,000
Net New Positions / Vacancies	807,000	(125,000)	140,000	822,000
Increase/(Decrease) to Capital Labor	(711,000)	106,000	(422,000)	(1,027,000)
Addition of Buenaventura Lakes	0	0	600,000	600,000
Hewitt Study Market Adjustment	0	0	740,000	740,000
Total Explained Increase	$2,335,000	$754,000	$1,878,000	$4,967,000

As noted on Attachment 1 to this discussion, the five-year compound growth rate of the average salary per employee for the period 1991 to 1996 is 4.07%. This is calculated as the growth of average salary from $24,508 in 1991 to $29,916 in 1996 (excluding the addition of Buenaventura Lakes employees). These average salaries per employees were calculated using total annual payroll divided by the average number of active employees during the year.

Note also that during this five year period, the total average number of active employees has increased from 438 to 478, a net increase of 40 employees. This net increase in the average includes approximately 85 authorized new positions as follows:

Operations / Maintenance / Labs	42
Environmental / Engineering	14
Finance / Rates / Human Resources	16
Customer Service / Meter Readers	11
Legal / Other Administrative	2
Total New Positions	85
Total Positions Eliminated (discussed below)	(45)
Net New Positions	40

Note the 11 new positions listed above as "Customer Service/Meter Reading" were actually transfers from operations. The Company has transferred almost all meter reading functions to the Customer Service department since its last rate proceedings. Therefore, these additional Meter Reader positions were actually inter-departmental transfers.

These new positions were offset by the sale of Venice Gardens, which resulted in a decrease of 29 employees at the end of 1994, and the elimination of several remote customer service offices during this five-year period which resulted in a decrease totaling 12 employees, and the remaining decrease of 4 employees relating to the Company's 1991 sale of four LP gas plants.

We believe these facts and explanations justify the increase in these accounts over the Commission's guideline.

FRINGE BENEFITS **$329,927 Over Guideline**

Total Company:

604/704	Employee Fringe Benefits	$ 1,062,324 Increase (see attachment 2)

The Company provides the following fringe benefits to its employees, either fully funded or on a co-pay basis:

Medical Plan	Life Insurance
Employee 401K Plan	Defined Benefit Pension Plan
Long-Term Disability Plan	Other Post Employment Medical (OPEB)
Education Assistance	Wellness and Employee Recognition
Service Awards	

The increases in the major components included in Fringe Benefits since 1991 are summarized in Attachment 2 and are mainly due to the following three factors:

	Total Company:
Medical Costs	$631,000
OPEB Costs	124,000
Other Fringe Benefits	308,000
Total Fringe Benefits Increase	$1,063,000

1. Medical Costs:
The Company has experienced an overall increase in medical costs from 1991 to 1996 totaling approximately $631,000. This increase equates to an annual compound growth rate of 5.50% from 1991 to 1996. This is summarized on a per-employee basis as an increase from $3,380 in 1991 to $4,417 in 1996. Note that SSU's increase in medical costs is well below the national average of 10.19%.

2. OPEB Costs:
The increase in OPEB cost totaling approximately $124,000 is due to the disallowance of part of the plan in the Company's past rate proceedings. Note that the inclusion of the full cost of the plan in 1996 results in a compound growth rate of 1.41%, which is well below the average medical rate discussed above.

3. Other Fringe Benefits:
The increase in all other fringe costs, which is mainly comprised of the Employee 401K plan and the Defined Benefit Pension Plan, totaled approximately $308,000 from 1991 to 1996. Note that the compound growth rate for these costs totaled 8.84% during this period. This is mainly due to the increase in pension plan expenses due to the aging of the work force and plan changes in 1994 including the addition of a Survivor Income Benefit feature. There was also an increase to enrollment in the 401K plan in 1994 due to changes in the plan structure. These changes included an employee loan provision and an increase to five investment options.

We believe these facts and explanations justify the increase in these accounts over the Commission's guideline.

DIRECT WATER AND SEWER O&M EXPENSES **$3,200,338 Over Guideline**

601/604 Labor and Fringe Benefits $895,019 Over Guideline

Note: See discussion of Labor and Fringe Benefits above.

610/710 Purchased Water / Sewer $2,111,462 Over Guideline

The variance from guideline is mainly due to the increase in rates charged by Charlotte County for purchased water and wastewater at the Company's Deep Creek plant. This resulted in approximately $1,052,000 of the overall increase. The sewer plant at Seaboard interconnected with the City of Tampa in 1994 which created a purchased sewer variance from guideline totaling $920,000, since these costs were not incurred in 1991. In addition, a new interconnect agreement with Orange County was entered into in 1994 for additional wastewater capacity for the University Shores plant. This interconnect resulted in an additional increase totaling $275,000.

711 Sludge Removal $304,834 Over Guideline

The variance from the guideline is due to several factors:

1. The largest increase totaling approximately $114,000 is due to the increased sludge hauling requirements at Spring Hill since 1991. This increase is mainly due to two separate factors: 1) Prior to 6/91, sludge was being sent to drying beds which was disallowed by DEP in 1991, and 2) Beginning in 1992, wastewater flows increased by 600,000 GPD due to an agreement with Hernando County to treat wastewater for the Timber Pines and The Heathers subdivisions.

2. A major increase in the price of sludge removal was noted at the Company's University Shores plant due to a change in the DEP's sludge stabilization rules in 1994. This caused a price increase totaling approximately $76,000.

3. Outside vendors were required at the Beecher's Point and Palm Port plants subsequent to 1991. This has resulted in an increase totaling $73,000.

4. Palm Terrace was mandated by DEP to begin sludge hauling in 1994. This increased costs by $33,000 on an annualized basis.

615/715 Purchased Power ($881,975) Under Guideline

The main reason for the variance from guideline in purchased power is due to the interconnection of several plants since their last respective rate cases including University Shores, Beecher's Point and Tropical Park. The remaining net decrease is due to the net effect of the following factors:

1. The increase in budgeted demand for 1995 at Deltona Lakes, University Shores and Marco Island resulted in an increase in purchased power totaling approximately $140,000.

2. The addition of Lakeside, Spring Gardens and Valencia Terrace in 1995 and Buenaventura Lakes in 1996 increased purchased power for water and wastewater by approximately $242,000.

3. The adjustment for elasticity due to the proposed conservation rates resulted in an estimated decrease totaling $112,000 in 1996.

4. The decreased demand in 1994 at Deltona Lakes resulted in a decrease totaling $72,000.

5. Interconnections at Enterprise and Palm Valley resulted in decreases in power usage totaling approximately $50,000.

6. The 1994 replacement of old R.O. skids with newer, more efficient technology at Burnt Store resulted in a decrease in purchased power totaling $40,000.

7. The abandonment of the Seaboard wastewater plant caused a decrease in purchase power totaling approximately $52,000.

618/718 Chemicals ($146,802) Under Guideline

Part of the reason for the variance from guideline in chemicals is due to the interconnection of the University Shores plant to Orange County. The remaining net decrease is due overall economies gained from bulk purchasing since 1991, compared to the benchmark guideline.

620/720 Materials and Supplies $554,476 Over Guideline

The overall variance from guideline in materials and supplies is due to several factors:

1. The major increase in M&S is due to the increase in expenses related to the Marco Island R.O. plant which went on-line in April 1992. Approximately $206,000 of the incremental increase in M&S was incurred from 1991 to 1994 at Marco Island.

2. The addition of Lakeside, Spring Gardens and Valencia Terrace in 1995 and Buenaventura Lakes in 1996 increased M&S by approximately $35,000.

3. Since 1991, Deltona Lakes has added two new wells and booster pumps. These new sites, in addition to ongoing maintenance due to road widening and construction, have increased M&S at Deltona by approximately $83,000.

4. The remaining net increase in water M&S is due to various items including more extensive DOT requirements for road repairs due to main breaks. The new requirements include replacement of 50 feet of road surrounding the main break. These repairs were previously done through patch-work.

5. The Company began an ongoing TV and maintenance program for wastewater gravity mains in 1993 in the South Region. This increased the cost of M&S at Lehigh by $77,000.

675/775 Miscellaneous Expenses $407,109 Over Guideline

The overall variance from guideline in miscellaneous expenses is mainly due to two factors:

1. An adjustment being proposed in 1996 to reflect the Company's Water Conservation Program resulted in $77,000 of the increase. In addition, the Company budgeted approximately $84,000 in 1995 for the conservation program at Marco Island.

2. Maintenance of the grounds at Deltona Lakes, Marco Shores, Sugar Mill Woods and University Shores has been provided by outside sources subsequent to 1991. These costs are included in the Miscellaneous Expense category.

3. Approximately $30,000 of the increase in wastewater miscellaneous expense is due to the hiring of outside contractors for grounds maintenance at Holiday Haven, Palm Terrace, Sugar Mill Woods and University Shores since 1991.

4. In addition, telephone expenses have increased due to additional lines to plants for fax machines and phone modems for remote PC's, where necessary since 1991.

CUSTOMER ACCOUNTS EXPENSES **$1,014,131 Over Guideline**

601/604 Labor and Fringe Benefits $442,402 Over Guideline

Note: See discussion of Labor and Fringe Benefits above.

675.7 Miscellaneous Expenses $571,092 Over Guideline

The overall variance from guideline in miscellaneous expenses is mainly due to three factors:

1. Postage relating to customer service (i.e. billings, notices, etc.) was reclassified from A&G to Customer Accounts for the 1995 budget. This resulted in an increase in Customer Accounts miscellaneous expense totaling $404,000. Note that this is offset by the corresponding decrease in A&G miscellaneous expense.

2. Telephone expense relating to customer service was charged to Customer Accounts in 1994. These costs were previously charged to A&G expense. This resulted in an increase in Customer Accounts miscellaneous expense totaling $81,000. Note that this is offset by the corresponding decrease in A&G miscellaneous expense.

3. The addition of Buenaventura Lakes in 1996 increased miscellaneous expenses by approximately $46,000.

ADMINISTRATIVE & GENERAL EXPENSES **$747,449 Over Guideline**

601/604 Labor and Fringe Benefits $618,085 Over Guideline

Note: See discussion of Labor and Fringe Benefits above.

632.8 Contractual Services - Acct ($124,428) Under Guideline

The decrease in Contractual Services - Accounting is mainly due to the consolidation of the various previous corporations into one entity since 1991. This has created efficiencies which have decreased audit fees from the Company's independent accountants. Note also that the Company now issues only one set of annual financial statements versus five in 1991 (SSU, Deltona, United Florida, Seaboard and Lehigh).

635.8 Contractual Services - Other $284,247 Over Guideline

The overall variance from guideline in Contractual Services - Other is mainly due to two factors:

1. The projected 1996 charge to SSU from Minnesota Power for SSU's portion of Shareholder Services is approximately $209,000. This charge is billed to all Minnesota Power subsidiaries based upon average equity.

2. The adjustment made in 1996 to reflect the Company's Conservation Program resulted in $84,000 of the increase.

659.8 Insurance - Other ($100,369) Under Guideline

The overall decrease in Insurance - Other is due to the economies gained from the consolidation of the previously separate corporations. The premiums negotiated since 1991 have significantly decreased due to insurance companies' comfort levels with SSU as a financially stable company with a strong risk management program.

IV. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - DIRECT WATER O&M

Note: See calculations of variances in the 1996, 1995 and 1994 Directs - Water tabs of this book.

TOTAL COMPANY:

	1996 vs. 1995	1995 vs. 1994	1994 vs. Benchmark
Water	$546,283	$701,873	$896,499

1996 DIRECT WATER O&M EXPENSES: $546,283 Increase over 1995 - 5.28%

Direct expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Increases which are influenced by factors other than the indexed rate increase are described below.

601/604 Labor and Fringe Benefits $451,663 Increase - 9.63%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

610 Purchased Water ($91,754) Decrease - (4.69%)

Reduction of $132,592 is due to the elasticity adjustment in 1996 relating to the estimated decrease in demand due to the implementation of the Company's proposed Conservation Rates. This is offset by the increase of $65,225 reflecting an adjustment for raw water usage at Marco Shores. Note the raw water cost for Marco Shores is offset by raw water revenue at the Marco Island plant on a total Company revenue requirement basis.

635 Contractual Services - Other $77,144 Increase - 19.43%

SSU's central lab is budgeted to begin operations in mid-1995. The 1995 budget for outside testing costs was reduced by $100,000 to acknowledge initiation of service from SSU's Central Lab. The increase in 1996 is to provide for expenses associated with additional testing required for the full year in 1996; a total increase of $46,323. The net change is a decrease in outside testing costs by approximately $55,000. 1996 Direct Expenses also include a total of $9,670 for a new Hurricane Preparedness program. Each of these expense items are allocated between water and sewer based upon the number of water and sewer customers, using the same allocation method as A&G and Customer Accounts expenses. The portion allocated to Water is $26,312. The remaining increase is due to indexing of costs over 1995.

1995 DIRECT WATER O&M DIRECT EXPENSES: $701,873 Increase over 1994 - 7.28%

601/604 Labor and Fringe Benefits $223,491 Increase - 6.63%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

610 Purchased Water $247,735 Increase - 14.50%

The increase is due to the increase in rates charged by Charlotte County for purchased water at the Deep Creek plant, which accounted for approximately $254,000 of the overall increase. This is offset by several minor decreases budgeted at various plants in 1995.

615 Purchased Power $242,289 Increase - 11.96%

The main reason for the increase is due to normalizing usage of purchased power in 1995 compared to usage during the prior year, particularly at Deltona Lakes, Spring Hill and University Shores plants which increased purchased power by $144,156.

618 Chemicals $141,819 Increase - 23.49%

New expense of $104,762 for purchase of polyphosphate chemicals to clear water lines at Deltona Lakes to comply with EPA regulations. Additional chemicals were purchased for plant expansions at Burnt Store and Chuluota, an increase of $13,579. In addition, the Company has experienced significant cost increases for chemicals, particularly in the price of Chlorine and Caustic Soda.

620 Materials & Supplies ($165,186) Decrease - (15.00%)

Significant expenses were incurred at Marco Island during 1994 for major non-recurring repairs. 1995 assumes a "normal" repair and maintenance level, reducing expenses by $78,201. In addition, emergency repairs occurred at Apple Valley, Druid Hills, Interlachen Lake and Marco Shores in 1994 and are not anticipated for 1995. The 1995 budget was also reduced for non-recurring expenses, repairs and refurbishment's at Deltona Lakes and Picciola Island during 1994.

635 Contractual Services - Other ($98,433) Decrease - (19.87%)

The decrease is mainly due to $100,000 of outside lab testing service which was performed in 1994 that is not budgeted in 1995.

675 Miscellaneous Expense $106,955 Increase - 66.64%

An $11,140 increase is the result of increased Lehigh telephone expense. The remaining increase is due to numerous minor increases.

1994 DIRECT WATER O&M EXPENSES: $896,499 Above Benchmark Guideline - 10.25%

Total Water O&M - Direct Expense is over the 1994 guideline by $896,499 for All Plants, an 10.25% increase over the Prior Test Year Period. This increase is comprised primarily of the following components:

601/604 Labor and Fringe Benefits $209,615 Above Guideline - 7.03%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

610 Purchased Water $274,866 Above Guideline - 19.17%

The largest increase is due to the increase in purchased water rates from Charlotte County for the Company's Deep Creek plant. This resulted in an increase totaling $98,000. An additional $153,000 of the increase is the result of SSU entering into several new interconnect agreements for additional water capacity since 1991, including University Shores, Tropical Park and Beecher's Point.

615 Purchased Power ($406,683) Below Guideline - (16.72%)

The major decrease relates to Marco Island totaling $138,552 to recognize the adjustment made by the FPSC in the last rate filing, Docket No. 920655, allocating consumption between the R.O. and lime softening plants, and the actual consumption pattern of these plants. The remaining decrease is due to the decreased 1994 demand, particularly at Deltona Lakes ($72,000), Spring Hill ($42,000) and Burnt Store ($40,000). There were also decreases noted due to interconnects for water capacity (as discussed above) which reduced the need for purchased power.

618 Chemicals ($148,519) Below Guideline - (19.74%)

There was a decrease in expense totaling $80,000 from a change in chemicals at the Lehigh Plant to reduce THM levels. Other cost decreases reflect economies from SSU bulk purchases of chemicals.

620 Materials & Supplies $550,863 Above Guideline - 100.13%

Significant increases totaling $205,788 were due to repairs at the R.O. site at Marco Island. Maintenance caused by the addition of 2 new wells and a booster pump, and numerous repairs primarily due to continual construction and major road widening projects in the Deltona area increased expenses $83,509. Main and service repairs during 1994 at Amelia Island increased by $41,091 due to mandated DOT requirements. Repairs of plant and equipment at Lehigh totaled approximately $29,000.

The Company also changed its capitalization policy in 1993. Since that time, individual items costing less than $500 are expensed as incurred, unless they are part of a larger project or workorder. This was done in an effort to eliminate the administration of tracking individual minor units for the implementation of the Company's fixed asset system. The Company also has clarified its policy on items which should be expensed versus capitalized (such as pump motor rewinds).

635 Contractual Services - Other $237,129 Above Guideline - 91.79%

Contractual services at Marco Island increased $98,095 over the 1993 level. $58,000 of this amount related to mandated DEP testing of the 10 new supply wells and an injection well placed on line in 1992, and the remaining $40,000 increase for sludge removal. A preliminary survey project at Deltona Lakes for a storage tank and building for a new well was abandoned due to a potential sinkhole. The 4-year amortization for the $49,000 project began 1/93. Lab testing costs have increased significantly due to mandated testing for lead and copper levels beginning in 1993, and extensive additional corrosion control testing required in 1994 which increased expenses primarily at the Deltona Lakes and University Shores plants. Sludge hauling requirements at Lehigh have increased by $15,000 due to increased flows.

675 Miscellaneous Expenses $140,778 Above Guideline - 714.32%

Maintenance of grounds at the plants was provided by outside sources in 1994 at the Deltona Lakes, Marco Shores, Sugar Mill Woods and University Shores plants which was not provided in 1991.

V. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - DIRECT SEWER O&M

Note: See calculations of variances in the 1996, 1995 and 1994 Directs - Sewer tabs of this book.

TOTAL COMPANY:

	1996 vs. 1995	1995 vs. 1994	1994 vs. Benchmark
Sewer	$1,419,229	$1,365,255	$1,865,758

1996 DIRECT SEWER O&M EXPENSES: $1,419,229 Increase over 1995 - 14.20%

Direct expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Increases which result from factors other than the indexed rate increase are described below.

701/704 Labor and Fringe Benefits $761,075 Increase - 25.20%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

711 Sludge Removal $96,838 Increase - 10.47%

The majority of the increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled $79,000 of the increase. The remainder is due primarily to the proposed attrition adjustment increase.

715 Purchased Power $257,704 Increase - 20.30%

The entire increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled $257,000.

718 Chemicals $59,885 Increase - 10.13%

The majority of the increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled $48,000 of the increase. The remainder is due primarily to the proposed attrition adjustment.

735 Contractual Services - Other $155,802 Increase - 67.42%

The majority of the increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled $133,000 of the increase. The remainder is due primarily to the proposed attrition adjustment.

1995 DIRECT SEWER O&M EXPENSES: $1,365,255 Increase over 1994 - 15.82%

701/704 Labor and Fringe Benefits $488,983 Increase - 19.32%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

710 Purchased Sewage Treatment $911,797 Increase - 52.11%

The majority of the increase relates to the increase in the charge for purchased sewer implemented by Charlotte County Utilities on 1/1/95, charged to the Company's Deep Creek plant, which totaled $430,596. In addition, the Company included a full year of interconnect fees and amortization of the reserve capacity fee in 1995 relating to the University Shores interconnect with Orange County in mid-1994, which accounted for $267,506 of the increase. 1994 only included one-half of the annualized costs of the interconnect. Finally, a full year of purchased sewer is included in 1995 for Seaboard, compared to nine months in the 1994 actuals. This resulted in an increase totaling $283,000.

711 Sludge Removal $113,509 Increase - 13.99%

The Company contracted outside vendors to provide this service at Beecher's Point and Palm Port during 1995, increasing expenses by $73,000. In addition, Palm Terrace was mandated to begin sludge hauling during 1994. A full year of expense is included for 1995, increasing expense by $32,000. Increased prices during 1994 also increased the cost of hauling by $14,000 at University Shores.

718 Chemicals $92,213 Increase - 18.48%

The Company replaced existing chlorine gas treatment with a safer form of chlorine tablets and reflected increased chemical expenses at the Chuluota plant by $11,000. A $19,000 increase is associated with the new odor control system at the Deltona Lakes plant. Addition of a new pump site at the Woodmere plant has increased hydrogen peroxide usage by approximately $9,000. A more accurate allocation of chemicals between Marco Island's water and wastewater plants increased chemical expenses for the wastewater plant by $18,000 over 1994 expenses. There was also an increase totaling $32,000 budgeted at Spring Hill due to the new sludge stabilization facility.

720 Materials & Supplies ($159,691) Decrease - (15.71%)

The major decreases occurred at Amelia Island, Beacon Hills, Deltona Lakes and Leilani Heights as a result of non-recurring periodic repairs in 1994. Recurring maintenance and repairs were budgeted for 1995 including the ongoing TV'ing and repair of gravity sewers in the South Region.

735 Contractual Services - Other ($171,896) Decrease - (42.66%)

The majority of the decrease, totaling approximately $94,000, was due to outside contractors performing TV'ing and repair work on Lehigh gravity mains in 1994, which is

budgeted to be performed in-house in 1995. Bio-monitoring services required by administrative order were incurred in 1994 at the Beacon Hills and Woodmere plants.

1994 DIRECT SEWER O&M EXPENSES: $1,867,231 Above Benchmark Guideline - 27.61%

701/704 Labor and Fringe Benefits $94,270 Above Guideline - 3.87%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

710 Purchased Sewer $1,121,572 Above Guideline - 178.50%

The major increase was due to the sewer plant at Seaboard being interconnected with the City of Tampa in 1994. This caused an increase from guideline totaling $920,000, since these costs were not incurred in 1991. A change in the rate charged by Charlotte County Utilities resulted in an increase of $261,000 for purchased sewer at Deep Creek. Another major increase occurred at the University Shores plant, totaling $102,000 for amortization of capacity charges for a new 20-year agreement with Orange County to purchase bulk wastewater services beginning mid-1994 and monthly billing charges which also began during 1994. Bulk wastewater at the Deltona Lakes plant totaled $94,000 for purchase of bulk wastewater services from Volusia County which went on line in mid-1992 to meet effluent disposal requirements. Purchase of bulk wastewater services for the Fox Run plant began in 1993, increasing expenses $56,000.

711 Sludge Removal $249,223 Above Guideline - 44.32%

The largest increase totaling approximately $114,000 is due to the increased sludge hauling requirements at Spring Hill since 1991. This increase is mainly due to two separate factors: 1) Prior to 6/91, sludge was being sent to drying beds which was disallowed by DEP in 1991, and 2) Beginning in 1992, wastewater flows increased by 600,000 GPD due to an agreement with Hernando County to treat wastewater for the Timber Pines and The Heathers subdivisions.

In addition, an increase at the University Shores plant totaling $76,038 resulted from a 60% price increase due to new stabilization regulations per DEP.

715 Purchased Power ($169,596) Below Guideline - (11.92%)

The main reason for the decrease in purchased power is due to plant improvements including upgrades to the lift stations and new pumps at the Amelia Island plant, refurbishing the lift stations in 1993 at Beacon Hills, and eliminating the process of sand filtering of effluent at the Burnt Store plant. Purchased power expenses at Marco Island decreased $49,485 as the result of an interruptible service agreement with Lee County Utilities. SSU is now using the emergency generator system at Marco Island to cut peak load power purchases.

720 Materials & Supplies $460,583 Above Guideline - 82.84%

Part of the increase is due to TV'ing of the sewer lines at Lehigh in 1994 at a cost of $77,000. An emergency service call for removal of overflow at the lift stations at Enterprise caused by storm water from Tropical Storm Gordon resulted in a $10,765 increase in materials and supplies cost.

The Company also changed its capitalization policy in 1993. Since that time, miscellaneous items costing less than $500 are expensed as incurred, unless they are part of a larger project or workorder. This was done in an effort to eliminate the administration of tracking individual minor units for the implementation of the Company's fixed asset system. The Company also has clarified its policy on items which should be expensed versus capitalized (such as pump motor rewinds).

735 Contractual Services - Other $76,740 Above Guideline - 23.52%

Major expenses were for testing and feasibility studies at the Beacon Hills and Deltona Lakes plants.

775 Miscellaneous Expense $116,296 Above Guideline - 284.66%

Approximately $30,000 of the increase was incurred for outside maintenance of the grounds at the Holiday Haven, Palm Terrace, Sugar Mill Woods and University Shores plants in 1994 to provide additional plant maintenance time for SSU field employees. In addition, telephone expenses have increased due to additional lines to plants for fax machines and phone modems for remote PC's.

VI. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSE

Note: See calculations of variances in the Customer Accounts 1996, 1995 and 1994 tab of this book.

TOTAL COMPANY:

	1996 vs. 1995	1995 vs. 1994	1994 vs. Benchmark
Customer Accounts	**$412,846**	**$482,001**	**$534,437**

1996 CUSTOMER ACCOUNTS EXPENSE: $412,846 Increase over 1995 - 13.99%

Expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95).
Additional increases above this index are as follows:

601/604 Labor and Fringe Benefits $319,467 Increase - 15.96%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

670.7 Bad Debt Expense $28,266 Increase - 12.97%

Addition of costs for Buenaventura Lakes based upon the Company's acquisition audit.

675.7 Miscellaneous Expense $42,833 Increase - 7.84%

Addition of costs for Buenaventura Lakes based upon the Company's acquisition audit.

1995 CUSTOMER ACCOUNTS EXPENSE: $482,001 Increase over 1994 - 19.52%

601/604 Labor and Fringe Benefits ($37,111) Decrease - (1.82%)

Note: See discussion of Labor and Fringe Benefits in Part III. above.

675.7 Miscellaneous Expenses $429,281 Increase - 366.12%

The major increase is the result of reclassification of postage from A&G to Customer Accounts in 1995 which totaled $403,763.

1994 CUSTOMER ACCOUNTS EXPENSES: $534,437 Above Benchmark Guideline - 27.62%

601/604 Labor and Fringe Benefits $430,701 Above Guideline - 26.79%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

620.7 Materials & Supplies $69,523 Above Guideline - 241.16%

The majority of the balance in 1994 is for printing costs of utility bills, notices and envelopes. These items were included as A&G costs in 1991.

675.7 Miscellaneous Expense $108,560 Above Guideline - 1248.82%

The majority of the balance is due to an $81,000 variance for telephone expenses which were included as A&G costs in 1991. Several other expenses, including postage, office cleaning, office machine maintenance, etc., were reclassified from A&G in 1991 to Customer Accounts in 1994 to more accurately reflect customer service expenses.

VII. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - A&G EXPENSE

Note: See calculations of variances in the A&G 1996, 1995 and 1994 tab of this book.

TOTAL COMPANY:

	1996 vs. 1995	1995 vs. 1994	1994 vs. Benchmark
A&G	$1,185,570	$167,455	$1,801,731

1996 A&G EXPENSE: $1,185,570 Increase over 1995 - 14.63%

Expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Additional increases above this index are as follows:

601/604 Labor and Fringe Benefits $692,325 Increase - 13.18%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

620.8 Materials & Supplies $47,345 Increase - 23.64%

Addition of costs for Buenaventura Lakes totaled $8,768. The increase in expenses for the implementation of SSU's proposed conservation program totaled $24,871.

635.8 Contractual Services - Other $135,642 Increase - 49.04%

Increased expenses of $83,550 for implementation of SSU's proposed conservation program.

657.8 Insurance - General Liability $57,955 Increase - 23.11%

Addition of insurance costs for Buenaventura Lakes.

660.8 Advertising Expense $25,130 Increase - 92.51%

Increased customer education expenses of $24,600 for SSU's proposed conservation program.

675.8 Miscellaneous Expense $167,615 Increase - 13.58%

Increased expenses of $92,060 for SSU's proposed conservation program.

1995 A&G EXPENSE: $167,455 Increase over 1994 - 2.11%

601/604 Labor and Fringe Benefits $357,778 Increase - 7.30%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

631.8 Contractual Services - Eng. $33,523 Increase - 100%

Amortization expense for the new computerized system mapping project #94EA008.

675.8 Miscellaneous Expenses ($74,432) Decrease - 5.69%

The primary reason for the decrease is the reclassification of postage from A&G to Customer Accounts in 1995.

1994 A&G EXPENSE: $1,801,731 Above Benchmark Guideline - 26.90%

601/604 Labor and Fringe Benefits $715,895 Above Guideline - 17.13%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

620.8 Materials & Supplies ($80,549) Below Guideline - (28.14%)

The majority of the decrease in 1994 is for printing costs of utility bills, notices and envelopes. These items were included in A&G in 1991, but were classified in Customer Accounts in 1994.

632.8 Contractual Services - Acctg ($103,381) Below Guideline - (37.70%)

This reduction is the result of reduced audit fees from Price Waterhouse due to in-house expertise and efficiencies developed since 1991. SSU was able to decrease the fees paid because of SSU's increased internal work relating to preparation of the audited financial statements and supporting schedules, consolidation of SSU into one company, and no audit adjustments or internal control weaknesses being noted in 1994.

635.8 Contractual Services - Other $382,256 Above Guideline - 427.39%

$209,000 of the increase is due to SSU's portion of Shareholder Services charges from Minnesota Power for 1994 (11.8% based on average equity) which were not charged to SSU in 1991. The unamortized balance of the cost of an IS Strategic Plan prepared in 1992 was written off in 1994 totaling $34,273.

641.8 Rental of Building $56,899 Above Guideline - 74.58%

The rental of the Engineering building in 1994 increased building rental expense by $58,000. In addition, the Marco Island office building was rented since 1991 resulting in an additional $24,000.

656.8 Insurance-Vehicle ($69,347) Below Guideline - (38.21%)

Insurance premiums have been reduced below the 1991 level because SSU reduced the size of the fleet, maintains a newer fleet of vehicles, and raised the deductible.

657.8 Insurance - General Liability $55,966 Above Guideline - 27.90%

The increase in this account is created because property insurance, excess flood, and liability & property insurance expenses were coded to the Insurance-Other account in 1991 and were reclassified in 1994. SSU has been able to reduce premiums as a result of favorable loss experience and the ensuing premium negotiations.

659.8 Insurance - Other ($86,682) Below Guideline - (78.86%)

The decrease in this account is created because property insurance, excess flood, and liability & property insurance expenses were coded to the Insurance-Other account in 1991 but reclassified to Insurance - General Liability in 1994.

666.8 Reg Comm Expense $593,760 Above Guideline - 497.02%

The 1994 rate case amortization expense of $474,296 is the amortization of several FPSC approved rate case expenses which have occurred since 1991.

667.8 Reg Comm Exp - Other $89,416 Above Guideline - 100%

The increase is due to legal expenses relating to the FPSC jurisdictional proceedings and the Hernando County jurisdictional proceedings and customer noticing requirements for the Index/Pass-Through.

675.8 Miscellaneous Expense $63,923 Above Guideline - 5.13%

The overall increase in miscellaneous expenses is due to various minor items noted between 1991 and 1994. Included were maintenance contracts on new computer hardware purchased since 1991, the maintenance of new accounting software (Software 2000) and maintenance on the remittance processing system equipment which was brought in-house subsequent to 1991.

Comparative Summary of Labor Increases
For the Years 1991 Through 1996
Docket No. 950499-WS

Line No.	(1)	(2) Last Test Period 1991	(3) Actual: 1992	(4) Actual: 1993	(5) Actual: 1994	(6) Projected: 1995	(7) Projected: 1996
1	Total Gross Payroll	$ 10,734,596	$ 12,179,161	$ 12,896,826	$ 13,688,882	$ 13,970,606	$ 14,299,809
2							
3	Increase from Prior Year	N/A	1,444,565	717,665	792,056	281,724	329,203
4							
5	Avg. No. of Employees	438	461	475	497	473 (1)	478 (2)
6							
7	Average Salary Per Employee	24,508	26,419	27,151	27,543	29,536	29,916
8							
9	Annual Percent Increase	N/A	7.80%	2.77%	1.44%	7.24%	1.29%
10							
11	Compound Growth Rate of						
12	Average Salary per Employee	N/A	7.80%	5.25%	3.97%	4.78%	4.07%
13							
14	**Reconciliation of Increases:**						
15	Increase in Base Salaries		$ 836,928	$ 337,548	$ 186,110	$ 990,592	$ 179,623
16	Employee Inc/(Dec)		607,637	380,117	605,946	(708,868)	149,580
17	Total Anual Increase		1,444,565	717,665	792,056	281,724	329,203

(1) - This decrease is due to the sale of the Company's Venice Gardens operations to Sarasota County in 1994 which resulted in a decrease totaling 29 employees. In addition, several remote customer service offices were closed resulting in a decrease of 4 employees.

(2) - Excludes the addition of Buenaventura Lakes in 1996.

Comparative Summary of Fringe Benefit Costs
For the Years 1991 Through 1996
Docket No. 950499-WS

Line No.	(1)	(2) Last Test Period 1991	(3) Actual: 1992	(4) Actual: 1993	(5) Actual: 1994	(6) Projected: 1995	(7) Projected: 1996
1	Avg. No. of Employees	438	461	475	497	473 (1)	478
2							
3	Medical Costs	$ 1,480,377	$ 1,323,454	$ 1,353,673	$ 1,768,917	$ 1,935,309	$ 2,111,246
4	Avg. Medical Cost per Employee	3,380	2,871	2,850	3,559	4,092	4,417
5	Compound Growth Rate - Medical Costs						5.50%
6							
7	OPEB Costs	726,475 (2)	726,475 (2)	726,475	820,025	787,150	850,122
8	Avg. OPEB Cost per Employee	1,659	1,576	1,529	1,650	1,664	1,778
9	Compound Growth Rate - OPEB Costs						1.41%
10							
11	All Other Fringe Costs	461,400	523,971	722,048	689,184	746,950	769,208
12	Avg. Other Fringe Costs per Employee	1,053	1,137	1,520	1,387	1,579	1,609
13	Compound Growth Rate - Other Fringe						8.84%
14							
15							
16	Total Fringe Costs	$ 2,668,252	$ 2,573,900	$ 2,802,196	$ 3,278,126	$ 3,469,409	$ 3,730,576
17	Avg. Total Fringe Cost per Employee	6,092	5,583	5,899	6,596	7,335	7,805
18	Compound Growth Rate - Total Fringe						5.08%

(1) - This decrease is due to the sale of the Company's Venice Gardens operations to Sarasota County in 1994 which resulted in a decrease totaling 29 employees. In addition, several remote customer service offices were closed resulting in a decrease of 4 employees.

(2) - Based upon the composite allowed OPEB costs per Dockets NO. 920199-WS (1991 Consolidated Case), 920655-WS (Marco Island Case), and 911188-WS (Lehigh Case).

BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL O&M EXPENSES (.1-.8) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.		Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)	O&M Expense Guideline 12/31/94	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	12,748,807	576,391	12,172,416	7,781,077	9,336,587	6.2723%	10,544,550	1,627,866	15.4380%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	1,383	1,870	10.5741%	2,286	(2,286)	-100.0000%
3	604/704	Employee Pensions & Benefits	3,043,573	138,784	2,904,789	1,930,119	2,294,233	5.9396%	2,574,862	329,927	12.8134%
4	610/710	Purchased Water/Purchased Sewer	4,526,086	0	4,526,086	1,627,968	2,061,870	8.2167%	2,414,624	2,111,462	87.4447%
5	711	Sludge Removal	1,021,856	85,921	935,936	472,872	562,286	5.9427%	631,102	304,834	48.3018%
6	615/715	Purchased Power	3,930,846	350,018	3,580,828	3,236,529	3,917,705	6.5841%	4,450,576	(869,749)	-19.5424%
7	616/716	Fuel for Power Production	48,520	2,861	45,659	7,368	9,377	8.4433%	11,027	34,633	314.0736%
8	618/718	Chemicals	1,384,548	75,362	1,309,186	1,069,859	1,290,055	6.4963%	1,463,112	(153,926)	-10.5205%
9	620/720	Materials & Supplies	2,232,567	75,703	2,156,864	1,170,856	1,424,161	6.7562%	1,623,101	533,763	32.8854%
10	631/731	Contractual Services - Eng.	79,626	0	79,626	18,198	19,964	3.1456%	21,240	58,386	274.8853%
11	632/732	Contractual Services - Acct.	178,772	0	178,772	228,699	271,013	5.8220%	303,488	(124,716)	-41.0941%
12	633/733	Contractual Services - Legal	107,722	0	107,722	85,464	100,188	5.4433%	111,392	(3,669)	-3.2939%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	405	528	9.2148%	629	(629)	-100.0000%
14	635/735	Contractual Services - Other	1,268,440	217,306	1,051,134	542,817	664,517	6.9939%	760,718	290,416	38.1765%
15	641/741	Rental of Real Building/Real Property	190,614	19,298	171,316	70,262	83,677	5.9983%	94,017	77,300	82.2190%
16	642/742	Rental of Equipment	51,018	14,014	37,004	18,780	22,967	6.9639%	26,277	10,726	40.8190%
17	650/750	Transportation Expense	562,440	32,921	529,519	318,917	394,548	7.3618%	454,778	74,741	16.4347%
18	656/756	Insurance - Vehicle	122,548	0	122,548	156,718	184,735	5.6356%	206,144	(83,596)	-40.5523%
19	657/757	Insurance - General Liability	304,187	41,529	262,658	194,771	230,892	5.8347%	258,621	4,037	1.5609%
20	658/758	Insurance - Workman's Comp	206,953	8,266	198,687	243,517	290,846	6.1085%	327,464	(128,777)	-39.3256%
21	659/759	Insurance - Other	25,009	0	25,009	96,050	112,846	5.5188%	125,645	(100,636)	-80.0954%
22	660/760	Advertising Expense	51,885	0	51,885	4,458	5,310	6.0052%	5,967	45,918	769.4974%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	570,354	0	570,354	462,248	539,882	5.3112%	598,754	(28,400)	-4.7432%
24	667/767	Reg. Comm. Exp. - Other	59,415	18,239	41,176	183	250	10.9650%	308	40,868	13274.0588%
25	670/770	Bad Debt Expense	242,525	24,434	218,091	230,379	269,628	5.3839%	299,442	(81,352)	-27.1677%
26	675/775	Miscellaneous Expenses	2,446,067	45,600	2,400,467	1,059,321	1,255,263	5.8223%	1,405,689	994,778	70.7680%
27		**TOTAL O & M EXPENSES**	35,404,379	1,726,646	33,677,733	21,029,218	25,345,199	6.4419%	28,715,814	4,961,918	17.2794%

NOTES:
(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.
(4) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.

BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL DIRECT O&M EXPENSES (.1 - .6) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96 (5)			Estimated 1996 Benchmark Guideline Deviation					
Line No.		Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)(5)	O&M Expense Guideline 12/31/94 (5)	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	6,173,893	462,455	5,711,438	3,790,531	4,618,055	6.8086%	5,268,316	443,121	8.4111%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	1,472,684	110,311	1,362,372	657,835	799,424	6.7198%	910,474	451,898	49.6333%
4	610/710	Purchased Water/Purchased Sewer	4,526,086	0	4,526,086	1,627,968	2,061,870	8.2167%	2,414,624	2,111,462	87.4447%
5	'711	Sludge Removal	1,021,856	85,921	935,936	472,872	562,286	5.9427%	631,102	304,834	48.3018%
6	615/715	Purchased Power	3,841,555	342,318	3,499,237	3,183,766	3,855,531	6.5995%	4,381,212	(681,975)	-20.1308%
7	616/716	Fuel for Power Production	48,520	2,861	45,659	7,368	9,377	8.4433%	11,027	34,633	314.0736%
8	618/718	Chemicals	1,384,548	68,238	1,316,310	1,069,859	1,290,055	6.4963%	1,463,112	(146,802)	-10.0336%
9	620/720	Materials & Supplies	1,890,090	68,945	1,821,145	902,753	1,106,148	7.0101%	1,266,669	554,476	43.7743%
10	631/731	Contractual Services - Eng.	45,955	0	45,955	13,500	14,656	2.7771%	15,481	30,474	196.8426%
11	632/732	Contractual Services - Acct.	0	0	0	187	242	8.9662%	287	(287)	-100.0000%
12	633/733	Contractual Services - Legal	0	0	0	3,184	3,572	3.9043%	3,856	(3,856)	-100.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	861,064	181,843	679,222	473,446	584,578	7.2851%	672,854	6,368	0.9464%
15	641/741	Rental of Real Building/Real Property	5,740	0	5,740	519	657	8.1764%	769	4,971	646.6104%
16	642/742	Rental of Equipment	39,350	5,086	34,263	15,282	18,904	7.3565%	21,788	12,475	57.2585%
17	650/750	Transportation Expense	409,637	29,952	379,685	308,606	382,326	7.4101%	441,087	(61,402)	-13.9206%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	0	0	0	0	0.0000%	0	0	0.0000%
20	658/758	Insurance - Workman's Comp	100,768	7,548	93,220	116,165	140,816	6.6320%	160,113	(66,893)	-41.7784%
21	659/759	Insurance - Other	0	0	0	208	241	5.1069%	267	(267)	-100.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	675/775	Miscellaneous Expenses	482,451	6,507	475,944	50,015	60,563	6.6110%	68,835	407,109	591.4278%
27	**TOTAL O & M EXPENSES**		22,304,197	1,371,984	20,932,212	12,694,064	15,509,300	6.9255%	17,731,874	3,200,338	18.0485%

NOTES:
(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.
(4) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(5) Refer to the Benchmark Guideline Summary of All Plants - Total Direct O&M Expenses schedules located under the 1994 Directs-Water and 1994 Directs-Sewer sections of this book.

BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96 (5)			Estimated 1996 Benchmark Guideline Deviation					
Line No.		Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)(5)	O&M Expense Guideline 12/31/94 (5)	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	1,845,297	71,963	1,773,334	1,125,615	1,334,646	5.8422%	1,495,146	278,188	18.6061%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	441,227	17,984	423,243	196,401	231,882	5.6917%	259,029	164,214	63.3962%
4	610/710	Purchased Water/Purchased Sewer	0	0	0	0	0	0.0000%	0	0	0.0000%
5	711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	5,483	0	5,483	3,762	4,412	5.4566%	4,907	576	11.7396%
7	616/716	Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%
8	618/718	Chemicals	0	7,124	(7,124)	0	0	0.0000%	0	(7,124)	0.0000%
9	620/720	Materials & Supplies	98,174	0	98,174	24,199	30,597	8.1341%	35,778	62,397	174.4023%
10	631/731	Contractual Services - Eng.	0	0	0	3	3	0.0000%	3	(3)	-100.0000%
11	632/732	Contractual Services - Acct.	0	0	0	0	0	0.0000%	0	0	0.0000%
12	633/733	Contractual Services - Legal	0	0	0	0	0	0.0000%	0	0	0.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	0	0	0	161	183	4.3609%	199	(199)	-100.0000%
15	641/741	Rental of Real Building/Real Property	0	0	0	0	0	0.0000%	0	0	0.0000%
16	642/742	Rental of Equipment	0	6,066	(6,066)	0	0	0.0000%	0	(6,066)	0.0000%
17	650/750	Transportation Expense	70,784	0	70,784	6,982	8,192	5.4736%	9,114	61,670	676.6661%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	1,231	(1,231)	0	0	0.0000%	0	(1,231)	0.0000%
20	658/758	Insurance - Workman's Comp	30,192	0	30,192	30,577	35,916	5.5110%	39,984	(9,792)	-24.4895%
21	659/759	Insurance - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	18,239	(18,239)	0	0	0.0000%	0	(18,239)	0.0000%
25	670/770	Bad Debt Expense	242,525	24,434	218,091	230,379	269,628	5.3839%	299,442	(81,352)	-27.1677%
26	675/775	Miscellaneous Expenses	580,651	0	580,651	6,983	8,431	6.4813%	9,559	571,092	5974.4371%
27		**TOTAL O & M EXPENSES**	3,314,333	147,041	3,167,292	1,625,062	1,923,890	5.7881%	2,153,160	1,014,131	47.0997%

NOTES:
(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.
(4) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(5) Refer to the Benchmark Guideline Summary of All Plants - Total Customer Accounts Expense schedule located under the 1994 Cust. Accounts-1996,1995,1994 section of this book.

BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL A&G EXPENSES (.8) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96 (5)			Estimated 1996 Benchmark Guideline Deviation					
Line No.		Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)(5)	O&M Expense Guideline 12/31/94 (5)	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	4,729,618	41,973	4,687,645	2,864,931	3,383,886	5.7062%	3,781,088	906,557	23.9761%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	1,383	1,870	10.5741%	2,286	(2,286)	-100.0000%
3	604/704	Employee Pensions & Benefits	1,129,662	10,489	1,119,173	1,075,883	1,262,927	5.4883%	1,405,359	(286,186)	-20.3639%
4	610/710	Purchased Water/Purchased Sewer	0	0	0	0	0	0.0000%	0	0	0.0000%
5	'711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	83,808	7,700	76,108	49,001	57,762	5.6364%	64,457	11,651	18.0749%
7	616/716	Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%
8	618/718	Chemicals	0	0	0	0	0	0.0000%	0	0	0.0000%
9	620/720	Materials & Supplies	244,303	6,758	237,545	243,904	287,415	5.6243%	320,654	(83,110)	-25.9188%
10	631/731	Contractual Services - Eng.	33,671	0	33,671	4,695	5,305	4.1587%	5,756	27,915	484.9872%
11	632/732	Contractual Services - Acct.	178,772	0	178,772	228,512	270,771	5.8191%	303,201	(124,428)	-41.0382%
12	633/733	Contractual Services - Legal	107,722	0	107,722	82,280	96,616	5.4998%	107,536	187	0.1739%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	405	528	9.2148%	629	(629)	-100.0000%
14	635/735	Contractual Services - Other	407,375	35,463	371,912	69,210	79,756	4.8411%	87,665	284,247	324.2424%
15	641/741	Rental of Real Building/Real Property	184,874	19,298	165,576	69,743	83,020	5.9809%	93,248	72,328	77.5656%
16	642/742	Rental of Equipment	11,668	2,862	8,806	3,498	4,063	5.1177%	4,490	4,317	96.1520%
17	650/750	Transportation Expense	82,020	2,969	79,051	3,329	4,030	6.5746%	4,577	74,474	1627.1181%
18	656/756	Insurance - Vehicle	122,548	0	122,548	156,718	184,735	5.6356%	206,144	(83,596)	-40.5523%
19	657/757	Insurance - General Liability	304,187	40,298	263,889	194,771	230,892	5.8347%	258,621	5,268	2.0369%
20	658/758	Insurance - Workman's Comp	75,992	718	75,274	96,775	114,114	5.6473%	127,367	(52,092)	-40.8996%
21	659/759	Insurance - Other	25,009	0	25,009	95,842	112,604	5.5196%	125,378	(100,369)	-80.0530%
22	660/760	Advertising Expense	51,885	0	51,885	4,458	5,310	6.0052%	5,967	45,918	769.4974%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	570,354	0	570,354	462,248	539,882	5.3112%	598,754	(28,400)	-4.7432%
24	667/767	Reg. Comm. Exp. - Other	59,415	0	59,415	183	250	10.9650%	308	59,107	19198.1277%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	675/775	Miscellaneous Expenses	1,382,965	39,093	1,343,872	1,002,323	1,186,270	5.7772%	1,327,295	16,577	1.2489%
27		**TOTAL O & M EXPENSES**	9,785,850	207,621	9,578,229	6,710,092	7,912,008	5.6459%	8,830,780	747,449	8.4641%

NOTES:
(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.
(4) *The prior test year reflects primarily 1991 expenses* - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(5) Refer to the Benchmark Guideline Summary of All Plants - Total A&G Expense schedule located under the 1994 A&G-1996,1995,1994 section of this book.

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601 / 701.1-.8	Salaries & Wages - Employees	10,870,710	12,748,807	1,878,097	17.28%	6,750,293	7,647,057	896,763	13.28%	4,120,417	5,101,751	981,334	23.82%
2	603 / 703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.1-.8	Employee Pensions & Benefits	2,699,560	3,043,573	344,013	12.74%	1,676,320	1,825,838	149,518	8.92%	1,023,240	1,217,735	194,495	19.01%
4	610 / 710.1-.8	Purchased Water/Purchased Sewer	4,617,840	4,526,086	(91,754)	(1.99%)	1,956,127	1,864,373	(91,754)	(4.69%)	2,661,713	2,661,713	0	0.00%
5	---- / 711.1-.8	Sludge Removal	925,018	1,021,856	96,838	10.47%	0	0	0	0.00%	925,018	1,021,856	96,838	10.47%
6	615 / 715.1-.8	Purchased Power	3,617,233	3,930,846	313,612	8.67%	2,323,988	2,375,633	51,645	2.22%	1,293,246	1,555,213	261,967	20.26%
7	616 / 716.1-.8	Fuel for Power Production	45,507	48,520	3,013	6.62%	28,201	29,675	1,474	5.23%	17,306	18,845	1,539	8.89%
8	618 / 718.1-.8	Chemicals	1,336,915	1,384,548	47,633	3.56%	745,623	733,371	(12,252)	(1.64%)	591,292	651,177	59,885	10.13%
9	620 / 720.1-.8	Materials & Supplies	2,076,795	2,232,567	155,772	7.50%	1,135,383	1,220,102	84,719	7.46%	941,411	1,012,464	71,053	7.55%
10	631 / 731.1-.8	Contractual Services - Eng.	78,052	79,626	1,574	2.02%	26,084	26,156	73	0.28%	51,968	53,470	1,502	2.89%
11	632 / 732.1-.8	Contractual Services - Acct.	175,080	178,772	3,692	2.11%	122,985	123,068	83	0.07%	52,095	55,705	3,610	6.93%
12	633 / 733.1-.8	Contractual Services - Legal	105,498	107,722	2,225	2.11%	74,107	74,157	50	0.07%	31,391	33,566	2,175	6.93%
13	634 / 734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.1-.8	Contractual Services - Other	900,198	1,268,440	368,242	40.91%	588,152	754,613	166,461	28.30%	312,045	513,827	201,782	64.66%
15	641 / 741.1-.8	Rental of Real Building/Real Property	162,167	190,614	28,448	17.54%	115,529	132,947	17,418	15.08%	46,638	57,667	11,030	23.65%
16	642 / 742.1-.8	Rental of Equipment	40,929	51,018	10,089	24.65%	18,163	21,611	3,448	18.98%	22,766	29,407	6,641	29.17%
17	650 / 750.1-.8	Transportation Expense	511,302	562,440	51,137	10.00%	358,760	384,418	25,658	7.15%	152,542	178,022	25,479	16.70%
18	656 / 756.1-.8	Insurance - Vehicle	120,017	122,548	2,531	2.11%	84,306	84,362	57	0.07%	35,711	38,185	2,474	6.93%
19	657 / 757.1-.8	Insurance - General Liability	246,705	304,187	57,483	23.30%	173,298	209,404	36,106	20.83%	73,407	94,784	21,377	29.12%
20	658 / 758.1-.8	Insurance - Workman's Comp	194,476	206,953	12,476	6.42%	120,764	124,034	3,270	2.71%	73,712	82,919	9,207	12.49%
21	659 / 759.1-.8	Insurance - Other	24,493	25,009	517	2.11%	17,205	17,216	12	0.07%	7,288	7,793	505	6.93%
22	660 / 760.1-.8	Advertising Expense	26,722	51,885	25,164	94.17%	18,771	35,718	16,947	90.29%	7,951	16,167	8,216	103.33%
23	666 / 766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	469,893	570,354	100,461	21.38%	332,882	378,323	45,442	13.65%	137,011	192,031	55,019	40.16%
24	667 / 767.1-.8	Reg. Comm. Exp. - Other	59,415	59,415	0	0.00%	41,736	40,902	(835)	(2.00%)	17,679	18,513	835	4.72%
25	670 / 770.1-.8	Bad Debt Expense	214,343	242,525	28,182	13.15%	150,565	166,955	16,390	10.89%	63,778	75,570	11,792	18.49%
26	675 / 775.1-.8	Miscellaneous Expenses	2,223,055	2,446,067	223,012	10.03%	1,498,264	1,624,755	126,491	8.44%	724,792	821,312	96,521	13.32%
27	WATER & SEWER - TOTAL O & M EXPENSES		31,741,920	35,404,379	3,662,458	11.54%	18,357,505	19,894,688	1,537,183	8.37%	13,384,416	15,509,691	2,125,275	15.88%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - DIRECT O&M (.1 - .6) - 1996

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601 / 701.1-.6 Salaries & Wages - Employees	5,153,927	6,173,893	1,019,965	19.79%	2,734,541	3,120,860	386,319	14.13%	2,419,386	3,053,032	633,646	26.19%
2	603 / 703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.1-.6 Employee Pensions & Benefits	1,279,911	1,472,684	192,773	15.06%	679,088	744,432	65,344	9.62%	600,823	728,252	127,429	21.21%
4	610 / 710.1-.6 Purchased Water/Purchased Sewer	4,617,840	4,526,086	(91,754)	(1.99%)	1,956,127	1,864,373	(91,754)	(4.69%)	2,661,713	2,661,713	0	0.00%
5	--- / 711.1-.6 Sludge Removal	925,018	1,021,856	96,838	10.47%	0	0	0	0.00%	925,018	1,021,856	96,838	10.47%
6	615 / 715.1-.6 Purchased Power	3,538,055	3,841,555	303,500	8.58%	2,268,369	2,314,165	45,796	2.02%	1,269,686	1,527,390	257,704	20.30%
7	616 / 716.1-.6 Fuel for Power Production	45,507	48,520	3,013	6.62%	28,201	29,675	1,474	5.23%	17,306	18,845	1,539	8.89%
8	618 / 718.1-.6 Chemicals	1,336,915	1,384,548	47,633	3.56%	745,623	733,371	(12,252)	(1.64%)	591,292	651,177	59,885	10.13%
9	620 / 720.1-.6 Materials & Supplies	1,792,717	1,890,090	97,373	5.43%	935,833	984,340	48,507	5.18%	856,884	905,750	48,866	5.70%
10	631 / 731.1-.6 Contractual Services - Eng.	45,076	45,955	879	1.95%	2,920	2,977	57	1.95%	42,156	42,978	822	1.95%
11	632 / 732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
12	633 / 733.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
13	634 / 734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.1-.6 Contractual Services - Other	628,118	861,064	232,946	37.09%	397,030	474,174	77,144	19.43%	231,088	386,890	155,802	67.42%
15	641 / 741.1-.6 Rental of Real Building/Real Property	5,630	5,740	110	1.96%	5,570	5,679	109	1.96%	60	61	1	1.95%
16	642 / 742.1-.6 Rental of Equipment	33,765	39,350	5,585	16.54%	13,131	13,579	448	3.41%	20,634	25,771	5,137	24.89%
17	650 / 750.1-.6 Transportation Expense	373,134	409,637	36,503	9.78%	261,704	279,228	17,524	6.70%	111,430	130,409	18,979	17.03%
18	656 / 756.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19	657 / 757.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
20	658 / 758.1-.6 Insurance - Workman's Comp	92,203	100,768	8,565	9.29%	48,922	50,936	2,014	4.12%	43,281	49,832	6,551	15.14%
21	659 / 759.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
22	660 / 760.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
23	666 / 766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
24	667 / 767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
25	670 / 770.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
26	675 / 775.1-.6 Miscellaneous Expense	470,869	482,451	11,582	2.46%	267,441	272,994	5,553	2.08%	203,428	209,457	6,029	2.96%
27	**WATER & SEWER - DIRECT O & M EXPENSES**	20,338,685	22,304,197	1,965,512	9.66%	10,344,500	10,890,783	546,283	5.28%	9,994,185	11,413,414	1,419,229	14.20%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601 / 701.7	Salaries & Wages - Employees	1,577,076	1,845,297	268,221	17.01%	1,107,816	1,270,309	162,493	14.67%	469,259	574,987	105,728	22.53%
2	603 / 703.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.7	Employee Pensions & Benefits	391,635	441,227	49,591	12.66%	275,104	303,742	28,638	10.41%	116,531	137,485	20,953	17.98%
4	610 / 710.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
5	---- / 711.7	Sludge Removal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6	615 / 715.7	Purchased Power	5,474	5,483	9	0.16%	3,845	3,774	(71)	(1.85%)	1,629	1,708	80	4.88%
7	616 / 716.7	Fuel for Power Production	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
8	618 / 718.7	Chemicals	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
9	620 / 720.7	Materials & Supplies	87,095	98,174	11,080	12.72%	61,180	67,584	6,404	10.47%	25,915	30,591	4,676	18.04%
10	631 / 731.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
11	632 / 732.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
12	633 / 733.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
13	634 / 734.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.7	Contractual Services - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
15	641 / 741.7	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
16	642 / 742.7	Rental of Equipment	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
17	650 / 750.7	Transportation Expense	61,615	70,784	9,169	14.88%	43,281	48,728	5,447	12.59%	18,333	22,056	3,722	20.30%
18	656 / 756.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19	657 / 757.7	Insurance - General Liability	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
20	658 / 758.7	Insurance - Workman's Comp	28,214	30,192	1,978	7.01%	19,819	20,784	965	4.87%	8,395	9,408	1,013	12.06%
21	659 / 759.7	Insurance - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
22	660 / 760.7	Advertising Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
23	666 / 766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
24	667 / 767.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
25	670 / 770.7	Bad Debt Expense	214,343	242,525	28,182	13.15%	150,565	166,955	16,390	10.89%	63,778	75,570	11,792	18.49%
26	675 / 775.7	Miscellaneous Expenses	537,614	580,651	43,038	8.01%	377,647	399,723	22,076	5.85%	159,967	180,929	20,962	13.10%
27		TOTAL WATER & SEWER CUSTOMER ACCOUNTS EXPENSE	2,903,065	3,314,333	411,267	14.17%	2,039,257	2,281,599	242,342	11.88%	863,808	1,032,733	168,925	19.56%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601 / 701.8 Salaries & Wages - Employees	4,139,707	4,729,618	589,911	14.25%	2,907,936	3,255,887	347,951	11.97%	1,231,771	1,473,731	241,960	19.64%
2	603 / 703.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.8 Employee Pensions & Benefits	1,028,013	1,129,662	101,649	9.89%	722,128	777,664	55,536	7.69%	305,886	351,998	46,113	15.08%
4	610 / 710.8 Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
5	--- / 711.8 Sludge Removal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6	615 / 715.8 Purchased Power	73,704	83,808	10,104	13.71%	51,773	57,694	5,920	11.43%	21,931	26,114	4,184	19.08%
7	616 / 716.8 Fuel for Power Production	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
8	618 / 718.8 Chemicals	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
9	620 / 720.8 Materials & Supplies	196,983	244,303	47,319	24.02%	138,370	168,179	29,808	21.54%	58,612	76,124	17,511	29.88%
10	631 / 731.8 Contractual Services - Eng.	32,976	33,671	696	2.11%	23,164	23,179	16	0.07%	9,812	10,492	680	6.93%
11	632 / 732.8 Contractual Services - Acct.	175,080	178,772	3,693	2.11%	122,985	123,068	83	0.07%	52,095	55,705	3,610	6.93%
12	633 / 733.8 Contractual Services - Legal	105,498	107,722	2,225	2.11%	74,107	74,157	50	0.07%	31,391	33,566	2,175	6.93%
13	634 / 734.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.8 Contractual Services - Other	272,080	407,375	135,296	49.73%	191,122	280,439	89,317	46.73%	80,957	126,937	45,979	56.79%
15	641 / 741.8 Rental of Real Building/Real Property	156,537	184,874	28,338	18.10%	109,959	127,268	17,309	15.74%	46,578	57,606	11,029	23.68%
16	642 / 742.8 Rental of Equipment	7,164	11,668	4,504	62.87%	5,032	8,032	3,000	59.61%	2,132	3,636	1,504	70.56%
17	650 / 750.8 Transportation Expense	76,554	82,020	5,465	7.14%	53,775	56,463	2,687	5.00%	22,779	25,557	2,778	12.20%
18	656 / 756.8 Insurance - Vehicle	120,017	122,548	2,531	2.11%	84,306	84,362	57	0.07%	35,711	38,185	2,474	6.93%
19	657 / 757.8 Insurance - General Liability	246,705	304,187	57,483	23.30%	173,298	209,404	36,106	20.83%	73,407	94,784	21,377	29.12%
20	658 / 758.8 Insurance - Workman's Comp	74,059	75,992	1,933	2.61%	52,023	52,313	290	0.56%	22,036	23,679	1,643	7.45%
21	659 / 759.8 Insurance - Other	24,493	25,009	517	2.11%	17,205	17,216	12	0.07%	7,288	7,793	505	6.93%
22	660 / 760.8 Advertising Expense	26,722	51,885	25,163	94.17%	18,771	35,718	16,947	90.28%	7,951	16,167	8,216	103.33%
23	666 / 766.8 Reg. Comm. Exp. - Rate Case Amort.	469,893	570,354	100,461	21.38%	332,882	378,323	45,442	13.65%	137,011	192,031	55,019	40.16%
24	667 / 767.8 Reg. Comm. Exp. - Other	59,415	59,415	(0)	(0.00%)	41,736	40,902	(835)	(2.00%)	17,679	18,513	835	4.72%
25	670 / 770.8 Bad Debt Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
26	675 / 775.8 Miscellaneous Expenses	1,214,573	1,382,965	168,392	13.86%	853,176	952,038	98,862	11.59%	361,396	430,927	69,530	19.24%
27	**TOTAL WATER & SEWER A&G EXPENSE**	8,500,170	9,785,850	1,285,679	15.13%	5,973,748	6,722,306	748,558	12.53%	2,526,423	3,063,544	537,121	21.26%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601 / 701.1-.8	Salaries & Wages - Employees	10,116,503	10,870,710	754,207	7.46%	6,445,526	6,750,293	304,767	4.73%	3,670,976	4,120,417	449,440	12.24%
2	603 / 703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.1-.8	Employee Pensions & Benefits	2,424,919	2,699,560	274,640	11.33%	1,544,992	1,676,320	131,328	8.50%	879,927	1,023,240	143,313	16.29%
4	610 / 710.1-.8	Purchased Water/Purchased Sewer	3,458,308	4,617,840	1,159,532	33.53%	1,708,392	1,956,127	247,735	14.50%	1,749,916	2,661,713	911,797	52.11%
5	---- / 711.1-.8	Sludge Removal	811,509	925,018	113,509	13.99%	0	0	0	0.00%	811,509	925,018	113,509	13.99%
6	615 / 715.1-.8	Purchased Power	3,349,676	3,617,233	267,557	7.99%	2,075,649	2,323,988	248,339	11.96%	1,274,027	1,293,246	19,218	1.51%
7	616 / 716.1-.8	Fuel for Power Production	27,332	45,507	18,175	66.50%	20,249	28,201	7,952	39.27%	7,083	17,306	10,223	144.33%
8	618 / 718.1-.8	Chemicals	1,102,883	1,336,915	234,032	21.22%	603,804	745,623	141,819	23.49%	499,079	591,292	92,213	18.48%
9	620 / 720.1-.8	Materials & Supplies	2,416,632	2,076,795	(339,837)	(14.06%)	1,311,500	1,135,383	(176,117)	(13.43%)	1,105,131	941,411	(163,720)	(14.81%)
10	631 / 731.1-.8	Contractual Services - Eng.	42,837	78,052	35,215	82.21%	0	26,084	26,084	100.00%	42,837	51,968	9,131	21.32%
11	632 / 732.1-.8	Contractual Services - Acct.	168,010	175,080	7,070	4.21%	118,256	122,985	4,729	4.00%	49,754	52,095	2,341	4.70%
12	633 / 733.1-.8	Contractual Services - Legal	133,363	105,498	(27,866)	(20.89%)	93,750	74,107	(19,644)	(20.95%)	39,613	31,391	(8,222)	(20.76%)
13	634 / 734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.1-.8	Contractual Services - Other	1,362,380	900,198	(462,182)	(33.92%)	822,008	588,152	(233,855)	(28.45%)	540,372	312,045	(228,327)	(42.25%)
15	641 / 741.1-.8	Rental of Real Building/Real Property	149,585	162,167	12,582	8.41%	106,626	115,529	8,903	8.35%	42,959	46,638	3,679	8.56%
16	642 / 742.1-.8	Rental of Equipment	34,895	40,929	6,034	17.29%	21,017	18,163	(2,854)	(13.58%)	13,878	22,766	8,888	64.05%
17	650 / 750.1-.8	Transportation Expense	470,233	511,302	41,070	8.73%	334,329	358,760	24,432	7.31%	135,904	152,542	16,638	12.24%
18	656 / 756.1-.8	Insurance - Vehicle	110,285	120,017	9,731	8.82%	77,626	84,306	6,680	8.61%	32,660	35,711	3,051	9.34%
19	657 / 757.1-.8	Insurance - General Liability	252,330	246,705	(5,625)	(2.23%)	177,605	173,298	(4,308)	(2.43%)	74,724	73,407	(1,317)	(1.76%)
20	658 / 758.1-.8	Insurance - Workman's Comp	180,062	194,476	14,415	8.01%	114,723	120,764	6,040	5.27%	65,338	73,712	8,374	12.82%
21	659 / 759.1-.8	Insurance - Other	22,901	24,493	1,592	6.95%	16,119	17,205	1,086	6.74%	6,782	7,288	506	7.46%
22	660 / 760.1-.8	Advertising Expense	27,194	26,722	(473)	(1.74%)	19,141	18,771	(370)	(1.94%)	8,053	7,951	(102)	(1.27%)
23	666 / 766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	474,296	469,893	(4,403)	(0.93%)	338,193	332,882	(5,311)	(1.57%)	136,103	137,011	908	0.67%
24	667 / 767.1-.8	Reg. Comm. Exp. - Other	89,416	59,415	(30,001)	(33.55%)	62,934	41,736	(21,198)	(33.68%)	26,482	17,679	(8,803)	(33.24%)
25	670 / 770.1-.8	Bad Debt Expense	122,809	214,343	91,534	74.53%	86,441	150,565	64,124	74.18%	36,368	63,778	27,409	75.37%
26	675 / 775.1-.8	Miscellaneous Expenses	1,720,572	2,223,055	502,483	29.20%	1,147,959	1,498,264	350,305	30.52%	572,613	724,792	152,178	26.58%
27	**WATER & SEWER - TOTAL O & M EXPENSES**		29,068,928	31,741,920	2,672,992	9.20%	17,246,839	18,357,505	1,110,665	6.44%	11,822,089	13,384,416	1,562,327	13.22%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - DIRECT O&M (.1 - .6) - 1995

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601 / 701.1-.6	Salaries & Wages - Employees	4,615,125	5,153,927	538,802	11.67%	2,573,315	2,734,541	161,226	6.27%	2,041,810	2,419,386	377,576	18.49%
2	603 / 703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.1-.6	Employee Pensions & Benefits	1,106,239	1,279,911	173,672	15.70%	616,823	679,088	62,265	10.09%	489,416	600,823	111,407	22.76%
4	610 / 710.1-.6	Purchased Water/Purchased Sewer	3,458,308	4,617,840	1,159,532	33.53%	1,708,392	1,956,127	247,735	14.50%	1,749,916	2,661,713	911,797	52.11%
5	---- / 711.1-.6	Sludge Removal	811,509	925,018	113,509	13.99%	0	0	0	0.00%	811,509	925,018	113,509	13.99%
6	615 / 715.1-.6	Purchased Power	3,279,252	3,538,055	258,803	7.89%	2,026,080	2,268,369	242,289	11.96%	1,253,172	1,269,686	16,514	1.32%
7	616 / 716.1-.6	Fuel for Power Production	27,332	45,507	18,175	66.50%	20,249	28,201	7,952	39.27%	7,083	17,306	10,223	144.33%
8	618 / 718.1-.6	Chemicals	1,102,883	1,336,915	234,032	21.22%	603,804	745,623	141,819	23.49%	499,079	591,292	92,213	18.48%
9	620 / 720.1-.6	Materials & Supplies	2,117,594	1,792,717	(324,877)	(15.34%)	1,101,019	935,833	(165,186)	(15.00%)	1,016,575	856,884	(159,691)	(15.71%)
10	631 / 731.1-.6	Contractual Services - Eng.	42,837	45,076	2,239	5.23%	0	2,920	2,920	100.00%	42,837	42,156	(681)	(1.59%)
11	632 / 732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
12	633 / 733.1-.6	Contractual Services - Legal	169	0	(169)	(100.00%)	0	0	0	0.00%	169	0	(169)	(100.00%)
13	634 / 734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.1-.6	Contractual Services - Other	898,447	628,118	(270,329)	(30.09%)	495,463	397,030	(98,433)	(19.87%)	402,984	231,088	(171,896)	(42.66%)
15	641 / 741.1-.6	Rental of Real Building/Real Property	4,521	5,630	1,109	24.53%	4,521	5,570	1,049	23.20%	0	60	60	100.00%
16	642 / 742.1-.6	Rental of Equipment	25,644	33,765	8,121	31.67%	14,506	13,131	(1,375)	(9.48%)	11,138	20,634	9,496	85.26%
17	650 / 750.1-.6	Transportation Expense	381,923	373,134	(8,789)	(2.30%)	272,171	261,704	(10,467)	(3.85%)	109,752	111,430	1,678	1.53%
18	656 / 756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19	657 / 757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
20	658 / 758.1-.6	Insurance - Workman's Comp	82,137	92,203	10,066	12.26%	45,798	48,922	3,124	6.82%	36,339	43,281	6,942	19.10%
21	659 / 759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
22	660 / 760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
23	666 / 766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
24	667 / 767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
25	670 / 770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
26	675 / 775.1-.6	Miscellaneous Expenses	317,637	470,869	153,232	48.24%	160,486	267,441	106,955	66.64%	157,151	203,428	46,277	29.45%
27	**WATER & SEWER - DIRECT O & M EXPENSES**		16,271,557	20,338,685	2,067,128	11.31%	9,642,627	10,344,500	701,873	7.28%	8,628,930	9,994,185	1,365,255	15.82%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - CUSTOMER ACCOUNTS EXPENSES (.7) - 1995

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601 / 701.7	Salaries & Wages - Employees	1,617,278	1,577,076	(40,203)	(2.49%)	1,138,341	1,107,816	(30,525)	(2.68%)	478,937	469,259	(9,678)	(2.02%)
2	603 / 703.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.7	Employee Pensions & Benefits	387,662	391,635	3,974	1.03%	272,860	275,104	2,244	0.82%	114,801	116,531	1,730	1.51%
4	610 / 710.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
5	---- / 711.7	Sludge Removal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6	615 / 715.7	Purchased Power	6,163	5,474	(688)	(11.17%)	4,338	3,845	(492)	(11.34%)	1,825	1,629	(196)	(10.75%)
7	616 / 716.7	Fuel for Power Production	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
8	618 / 718.7	Chemicals	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
9	620 / 720.7	Materials & Supplies	96,732	87,095	(9,637)	(9.96%)	68,086	61,180	(6,906)	(10.14%)	28,646	25,915	(2,731)	(9.53%)
10	631 / 731.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
11	632 / 732.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
12	633 / 733.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
13	634 / 734.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.7	Contractual Services - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
15	641 / 741.7	Rental of Real Building/Real Property	14,062	0	(14,062)	(100.00%)	9,898	0	(9,898)	(100.00%)	4,164	0	(4,164)	(100.00%)
16	642 / 742.7	Rental of Equipment	337	0	(337)	(99.88%)	237	0	(237)	(100.00%)	100	0	(100)	(100.00%)
17	650 / 750.7	Transportation Expense	39,442	61,615	22,173	56.22%	27,762	43,281	15,520	55.90%	11,680	18,333	6,653	56.96%
18	656 / 756.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19	657 / 757.7	Insurance - General Liability	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
20	658 / 758.7	Insurance - Workman's Comp	28,788	28,214	(574)	(1.99%)	20,262	19,819	(444)	(2.19%)	8,525	8,395	(130)	(1.53%)
21	659 / 759.7	Insurance - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
22	660 / 760.7	Advertising Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
23	666 / 766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
24	667 / 767.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
25	670 / 770.7	Bad Debt Expense	122,809	214,343	91,533	74.53%	86,441	150,565	64,124	74.18%	36,368	63,778	27,409	75.37%
26	675 / 775.7	Miscellaneous Expenses	115,323	537,614	422,291	366.18%	81,172	377,647	296,475	365.24%	34,152	159,967	125,816	368.40%
27	TOTAL WATER & SEWER CUSTOMER ACCOUNTS EXPENSE		2,428,596	2,903,065	474,470	19.54%	1,709,396	2,039,257	329,861	19.30%	719,199	863,808	144,609	20.11%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601 / 701.8 Salaries & Wages - Employees	3,884,099	4,139,707	255,607	6.58%	2,733,870	2,907,936	174,065	6.37%	1,150,229	1,231,771	81,542	7.09%
2	603 / 703.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.8 Employee Pensions & Benefits	931,019	1,028,013	96,995	10.42%	655,309	722,128	66,819	10.20%	275,710	305,886	30,176	10.94%
4	610 / 710.8 Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
5	----- / 711.8 Sludge Removal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6	615 / 715.8 Purchased Power	64,261	73,704	9,443	14.69%	45,231	51,773	6,542	14.46%	19,030	21,931	2,901	15.24%
7	616 / 716.8 Fuel for Power Production	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
8	618 / 718.8 Chemicals	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
9	620 / 720.8 Materials & Supplies	202,306	196,983	(5,323)	(2.63%)	142,395	138,370	(4,025)	(2.83%)	59,910	58,612	(1,298)	(2.17%)
10	631 / 731.8 Contractual Services - Eng.	0	32,976	32,976	100.00%	0	23,164	23,164	100.00%	0	9,812	9,812	100.00%
11	632 / 732.8 Contractual Services - Acct.	168,010	175,080	7,070	4.21%	118,256	122,985	4,729	4.00%	49,754	52,095	2,341	4.70%
12	633 / 733.8 Contractual Services - Legal	133,194	105,498	(27,697)	(20.79%)	93,750	74,107	(19,644)	(20.95%)	39,444	31,391	(8,053)	(20.42%)
13	634 / 734.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.8 Contractual Services - Other	463,933	272,080	(191,853)	(41.35%)	326,545	191,122	(135,422)	(41.47%)	137,388	80,957	(56,431)	(41.07%)
15	641 / 741.8 Rental of Real Building/Real Property	131,002	156,537	25,535	19.49%	92,207	109,959	17,752	19.25%	38,795	46,578	7,783	20.06%
16	642 / 742.8 Rental of Equipment	8,914	7,164	(1,750)	(19.63%)	6,274	5,032	(1,242)	(19.80%)	2,640	2,132	(508)	(19.24%)
17	650 / 750.8 Transportation Expense	48,868	76,554	27,686	56.66%	34,396	53,775	19,379	56.34%	14,472	22,779	8,307	57.40%
18	656 / 756.8 Insurance - Vehicle	110,285	120,017	9,731	8.82%	77,626	84,306	6,680	8.61%	32,660	35,711	3,051	9.34%
19	657 / 757.8 Insurance - General Liability	252,330	246,705	(5,625)	(2.23%)	177,605	173,298	(4,308)	(2.43%)	74,724	73,407	(1,317)	(1.76%)
20	658 / 758.8 Insurance - Workman's Comp	69,137	74,059	4,922	7.12%	48,663	52,023	3,360	6.90%	20,474	22,036	1,562	7.63%
21	659 / 759.8 Insurance - Other	22,901	24,493	1,592	6.95%	16,119	17,205	1,086	6.74%	6,782	7,288	506	7.46%
22	660 / 760.8 Advertising Expense	27,194	26,722	(472)	(1.74%)	19,141	18,771	(370)	(1.93%)	8,053	7,951	(102)	(1.27%)
23	666 / 766.8 Reg. Comm. Exp. - Rate Case Amort.	474,296	469,893	(4,403)	(0.93%)	338,193	332,882	(5,311)	(1.57%)	136,103	137,011	908	0.67%
24	667 / 767.8 Reg. Comm. Exp. - Other	89,416	59,415	(30,001)	(33.55%)	62,934	41,736	(21,198)	(33.68%)	26,482	17,679	(8,803)	(33.24%)
25	670 / 770.8 Bad Debt Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
26	675 / 775.8 Miscellaneous Expenses	1,287,612	1,214,573	(73,039)	(5.67%)	906,301	853,176	(53,125)	(5.86%)	381,311	361,396	(19,914)	(5.22%)
27	TOTAL WATER & SEWER A&G EXPENSE	8,368,776	8,500,170	131,394	1.57%	5,894,816	5,973,748.	78,931	1.34%	2,473,960	2,526,423	52,463	2.12%

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			TOTAL WATER & SEWER					WATER					SEWER				
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %
1	601 / 701.1-.8	Salaries & Wages - Employees	7,781,065	10,116,503	9,336,850	779,653	8.35%	4,955,688	6,445,526	5,880,613	564,913	9.61%	2,825,377	3,670,977	3,456,237	214,740	6.21%
2	603 / 703.1-.8	Salaries & Wages - Officers, Etc.	1,383	0	1,871	(1,871)	(100.00%)	985	0	1,320	(1,320)	(100.00%)	398	0	551	(551)	(100.00%)
3	604 / 704.1-.8	Employee Pensions & Benefits	1,930,118	2,424,921	2,294,228	130,693	5.70%	1,262,800	1,544,992	1,485,985	59,007	3.97%	667,318	879,929	808,243	71,686	8.87%
4	610 / 710.1-.8	Purchased Water/Purchased Sewer	1,640,221	3,458,308	2,101,640	1,356,668	64.55%	1,164,258	1,708,392	1,473,297	235,095	15.96%	475,963	1,749,916	628,343	1,121,573	178.50%
5	---- / 711.1-.8	Sludge Removal	472,872	811,509	562,287	249,222	44.32%	0	0	0	0	0.00%	472,872	811,509	562,267	249,222	44.32%
6	615 / 715.1-.8	Purchased Power	3,224,274	3,349,678	3,878,258	(528,581)	(13.63%)	2,062,007	2,075,649	2,436,828	(361,180)	(14.82%)	1,162,267	1,274,029	1,441,430	(167,401)	(11.61%)
7	616 / 716.1-.8	Fuel for Power Production	7,368	27,332	9,376	17,956	191.50%	3,595	20,249	4,339	15,910	366.65%	3,773	7,083	5,037	2,046	40.62%
8	618 / 718.1-.8	Chemicals	1,069,859	1,102,883	1,290,059	(187,176)	(14.51%)	647,306	603,804	752,324	(148,520)	(19.74%)	422,553	499,079	537,735	(38,656)	(7.19%)
9	620 / 720.1-.8	Materials & Supplies	1,170,857	2,416,628	1,424,308	992,320	69.67%	633,337	1,311,500	770,470	541,030	70.22%	537,520	1,105,128	653,838	451,290	69.02%
10	631 / 731.1-.8	Contractual Services - Eng.	18,197	42,837	19,965	22,872	114.56%	969	0	1,101	(1,101)	(100.00%)	17,208	42,837	18,864	23,973	127.08%
11	632 / 732.1-.8	Contractual Services - Acct.	228,699	168,010	271,011	(103,001)	(38.01%)	162,726	118,256	191,077	(72,821)	(38.11%)	65,973	49,754	79,934	(30,180)	(37.76%)
12	633 / 733.1-.8	Contractual Services - Legal	85,463	133,363	100,186	33,177	33.12%	57,779	93,750	67,276	26,474	39.35%	27,684	39,613	32,910	6,703	20.37%
13	634 / 734.1-.8	Contractual Services - Mgmt Fees	405	0	529	(529)	(100.00%)	311	0	408	(408)	(100.00%)	94	0	121	(121)	(100.00%)
14	635 / 735.1-.8	Contractual Services - Other	542,824	1,362,381	664,527	697,854	105.02%	250,420	822,008	300,933	521,075	173.15%	292,404	540,373	363,594	176,779	48.62%
15	641 / 741.1-.8	Rental of Real Building/Real Propert	70,262	149,585	83,677	65,908	78.76%	49,011	106,626	57,867	48,759	84.26%	21,251	42,959	25,810	17,149	66.44%
16	642 / 742.1-.8	Rental of Equipment	18,780	34,895	22,963	11,932	51.96%	7,921	21,017	9,542	11,475	120.25%	10,859	13,878	13,421	457	3.41%
17	650 / 750.1-.8	Transportation Expense	318,918	470,234	394,566	75,667	19.18%	192,995	334,329	235,417	98,911	42.02%	125,923	135,905	159,149	(23,244)	(14.61%)
18	656 / 756.1-.8	Insurance - Vehicle	156,718	110,286	184,735	(74,450)	(40.30%)	110,750	77,626	129,497	(51,872)	(40.06%)	45,968	32,660	55,238	(22,578)	(40.87%)
19	657 / 757.1-.8	Insurance - General Liability	194,805	252,328	231,006	21,322	9.23%	134,534	177,605	157,980	19,625	12.42%	60,271	74,723	73,026	1,697	2.32%
20	658 / 758.1-.8	Insurance - Workman's Comp	243,516	180,064	290,835	(110,771)	(38.09%)	156,820	114,723	185,058	(70,335)	(38.01%)	86,696	65,341	105,777	(40,436)	(38.23%)
21	659 / 759.1-.8	Insurance - Other	96,029	22,901	112,776	(89,875)	(79.69%)	67,685	16,119	78,822	(62,703)	(79.55%)	28,344	6,782	33,954	(27,172)	(80.03%)
22	660 / 760.1-.8	Advertising Expense	4,448	27,195	5,273	21,922	415.71%	3,062	19,141	3,594	15,547	432.53%	1,386	8,054	1,679	6,375	379.69%
23	666 / 766.1-.8	Reg. Comm. Exp. - Rate Case Amo	462,247	474,296	539,880	(65,584)	(12.15%)	328,560	338,193	381,146	(42,953)	(11.27%)	133,687	136,103	158,734	(22,631)	(14.26%)
24	667 / 767.1-.8	Reg. Comm. Exp. - Other	183	89,416	251	89,165	35528.06%	178	62,934	245	62,688	25590.42%	5	26,482	6	26,476	441266.67%
25	670 / 770.1-.8	Bad Debt Expense	230,379	122,808	269,629	(146,822)	(54.45%)	158,377	86,441	184,159	(97,719)	(53.06%)	72,002	36,367	85,470	(49,103)	(57.45%)
26	675 / 775.1-.8	Miscellaneous Expenses	1,059,324	1,720,570	1,255,318	465,252	37.06%	723,718	1,147,959	849,157	298,802	35.19%	335,606	572,611	406,161	166,450	40.98%
27	**WATER & SEWER - TOTAL O & M EXPENSES**		21,029,214	29,068,931	25,346,006	3,722,925	14.69%	13,135,812	17,246,839	15,638,457	1,608,382	10.28%	7,893,402	11,822,092	9,707,549	2,114,543	21.78%

Note:
(1) Test year varies at summary level.

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			TOTAL WATER & SEWER					WATER					SEWER				
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %
1	601 / 701.1-.6	Salaries & Wages - Employees	3,790,531	4,615,125	4,618,055	(2,930)	(0.06%)	2,107,446	2,573,315	2,537,980	35,335	1.39%	1,683,085	2,041,810	2,080,075	(38,265)	(1.84%)
2	603 / 703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
3	604 / 704.1-.6	Employee Pensions & Benefits	657,835	1,106,239	799,424	306,815	38.38%	368,859	616,823	442,543	174,280	39.38%	288,976	489,416	356,881	132,535	37.14%
4	610 / 710.1-.6	Purchased Water/Purchased Sewer	1,627,968	3,458,308	2,061,870	1,396,438	67.73%	1,152,005	1,708,392	1,433,526	274,866	19.17%	475,963	1,749,916	628,344	1,121,572	178.50%
5	----- / 711.1-.6	Sludge Removal	472,872	811,509	562,286	249,223	44.32%	0	0	0	0	0.00%	472,872	811,509	562,286	249,223	44.32%
6	615 / 715.1-.6	Purchased Power	3,183,766	3,279,252	3,855,531	(576,279)	(14.95%)	2,036,985	2,026,080	2,432,763	(406,683)	(16.72%)	1,146,781	1,253,172	1,422,768	(169,596)	(11.92%)
7	616 / 716.1-.6	Fuel for Power Production	7,368	27,332	9,377	17,955	191.49%	3,595	20,249	4,340	15,909	366.57%	3,773	7,083	5,037	2,046	40.63%
8	618 / 718.1-.6	Chemicals	1,069,859	1,102,883	1,290,055	(187,172)	(14.51%)	647,306	603,804	752,323	(148,519)	(19.74%)	422,553	499,079	537,732	(38,653)	(7.19%)
9	620 / 720.1-.6	Materials & Supplies	902,753	2,117,594	1,106,148	1,011,446	91.44%	444,873	1,101,019	550,156	550,863	100.13%	457,880	1,016,575	555,992	460,583	82.84%
10	631 / 731.1-.6	Contractual Services - Eng.	13,500	42,837	14,656	28,181	192.28%	594	0	631	(631)	(100.00%)	12,906	42,837	14,025	28,812	205.43%
11	632 / 732.1-.6	Contractual Services - Acct.	187	0	242	(242)	(100.00%)	0	0	0	0	0.00%	187	0	242	(242)	(100.00%)
12	633 / 733.1-.6	Contractual Services - Legal	3,184	169	3,572	(3,403)	(95.27%)	0	0	0	0	0.00%	3,184	169	3,572	(3,403)	(95.27%)
13	634 / 734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
14	635 / 735.1-.6	Contractual Services - Other	473,446	898,447	584,578	313,869	53.69%	211,876	495,463	258,334	237,129	91.79%	261,570	402,984	326,244	76,740	23.52%
15	641 / 741.1-.6	Rental of Real Building/Real Properl	519	4,521	657	3,864	588.13%	519	4,521	657	3,864	588.13%	0	0	0	0	0.00%
16	642 / 742.1-.6	Rental of Equipment	15,282	25,644	18,904	6,740	35.65%	6,435	14,506	7,800	6,706	85.97%	8,847	11,138	11,104	34	0.30%
17	650 / 750.1-.6	Transportation Expense	308,606	381,923	382,326	(403)	(0.11%)	185,547	272,171	226,656	45,515	20.08%	123,059	109,752	155,670	(45,918)	(29.50%)
18	656 / 756.1-.6	Insurance - Vehicle	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
19	657 / 757.1-.6	Insurance - General Liability	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
20	658 / 758.1-.6	Insurance - Workman's Comp	116,165	82,137	140,816	(58,679)	(41.67%)	65,680	45,798	78,538	(32,740)	(41.69%)	50,485	36,339	62,278	(25,939)	(41.65%)
21	659 / 759.1-.6	Insurance - Other	208	0	241	(241)	(100.00%)	146	0	173	(173)	(100.00%)	62	0	68	(68)	(100.00%)
22	660 / 760.1-.6	Advertising Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
23	666 / 766.1-.6	Reg. Comm. Exp. - Rate Case Amo	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
24	667 / 767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
25	670 / 770.1-.6	Bad Debt Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
26	675 / 775.1-.6	Miscellaneous Expenses	50,015	317,637	60,563	257,074	424.48%	16,958	160,486	19,708	140,778	714.32%	33,057	157,151	40,855	116,296	284.66%
27	**WATER & SEWER - DIRECT O & M EXPENSES**		12,694,064	18,271,557	15,509,300	2,762,257	17.81%	7,248,824	9,642,627	8,746,128	896,499	10.25%	5,445,240	8,628,930	6,763,172	1,865,758	27.59%

Note:
(1) Test year varies at summary level.

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			TOTAL WATER & SEWER					WATER					SEWER				
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %
1	601 / 701.7	Salaries & Wages - Employees	1,125,615	1,617,279	1,334,646	282,633	21.18%	809,049	1,138,341	953,182	185,159	19.43%	316,566	478,938	381,464	97,474	25.55%
2	603 / 703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
3	604 / 704.7	Employee Pensions & Benefits	196,401	387,663	231,882	155,781	67.18%	144,584	272,860	169,243	103,617	61.22%	51,817	114,803	62,639	52,164	83.28%
4	610 / 710.7	Purchased Water/Purchased Sewer	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
5	----- / 711.7	Sludge Removal	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
6	615 / 715.7	Purchased Power	3,762	6,162	4,412	1,750	39.66%	2,713	4,338	3,153	1,185	37.58%	1,049	1,824	1,259	565	44.87%
7	616 / 716.7	Fuel for Power Production	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
8	618 / 718.7	Chemicals	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
9	620 / 720.7	Materials & Supplies	24,199	96,730	30,597	66,133	216.14%	16,846	68,086	19,834	48,252	243.28%	7,353	28,644	10,763	17,881	166.12%
10	631 / 731.7	Contractual Services - Eng.	3	0	3	(3)	(100.00%)	3	0	3	(3)	(100.00%)	0	0	0	0	0.00%
11	632 / 732.7	Contractual Services - Acct.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
12	633 / 733.7	Contractual Services - Legal	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
13	634 / 734.7	Contractual Services - Mgmt Fees	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
14	635 / 735.7	Contractual Services - Other	161	0	183	(183)	(100.00%)	96	0	105	(105)	(100.00%)	65	0	78	(78)	(100.00%)
15	641 / 741.7	Rental of Real Building/Real Property	0	14,061	0	14,061	100.00%	0	9,898	0	9,898	100.00%	0	4,163	0	4,163	100.00%
16	642 / 742.7	Rental of Equipment	0	335	0	335	100.00%	0	237	0	237	100.00%	0	98	0	98	100.00%
17	650 / 750.7	Transportation Expense	6,982	39,445	8,192	31,253	381.48%	4,997	27,762	5,808	21,954	378.00%	1,985	11,683	2,384	9,299	389.98%
18	656 / 756.7	Insurance - Vehicle	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
19	657 / 757.7	Insurance - General Liability	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
20	658 / 758.7	Insurance - Workman's Comp	30,577	28,787	35,916	(7,129)	(19.85%)	22,097	20,262	25,743	(5,481)	(21.29%)	8,480	8,525	10,173	(1,648)	(16.20%)
21	659 / 759.7	Insurance - Other	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
22	660 / 760.7	Advertising Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
23	666 / 766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
24	667 / 767.7	Reg. Comm. Exp. - Other	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
25	670 / 770.7	Bad Debt Expense	230,379	122,808	269,628	(146,820)	(54.45%)	158,377	86,441	184,156	(97,715)	(53.06%)	72,002	36,367	85,472	(49,105)	(57.45%)
26	675 / 775.7	Miscellaneous Expenses	6,963	115,322	8,431	106,891	1267.89%	5,065	81,172	6,058	75,114	1239.91%	1,918	34,150	2,373	31,777	1339.30%
27	**TOTAL WATER & SEWER CUSTOMER ACCOUNTS EXPENSE**		1,625,062	2,428,591	1,923,890	504,702	26.23%	1,163,827	1,709,396	1,367,285	342,112	25.02%	461,235	719,195	556,605	162,590	29.21%

Note:
(1) Test year varies at summary level.

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			TOTAL WATER & SEWER					WATER					SEWER				
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %
1	601 / 701.8	Salaries & Wages - Employees	2,864,931	3,884,099	3,383,886	500,213	14.78%	2,039,205	2,733,870	2,389,353	344,517	14.42%	825,726	1,150,229	994,533	155,696	15.66%
2	603 / 703.8	Salaries & Wages - Officers, Etc.	1,383	0	1,870	(1,870)	(100.00%)	985	0	1,318	(1,318)	(100.00%)	398	0	552	(552)	(100.00%)
3	604 / 704.8	Employee Pensions & Benefits	1,075,883	931,019	1,262,927	(331,908)	(26.28%)	749,357	655,309	874,205	(218,896)	(25.04%)	326,526	275,710	388,722	(113,012)	(29.07%)
4	610 / 710.8	Purchased Water/Purchased Sewer	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
5	---- / 711.8	Sludge Removal	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
6	615 / 715.8	Purchased Power	49,001	64,264	57,762	6,502	11.26%	34,559	45,231	40,453	4,778	11.81%	14,442	19,033	17,309	1,724	9.96%
7	616 / 716.8	Fuel for Power Production	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
8	618 / 718.8	Chemicals	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
9	620 / 720.8	Materials & Supplies	243,904	202,304	287,415	(85,111)	(29.61%)	171,615	142,395	200,425	(58,030)	(28.95%)	72,289	59,909	86,990	(27,081)	(31.13%)
10	631 / 731.8	Contractual Services - Eng.	4,695	0	5,305	(5,305)	(100.00%)	394	0	469	(469)	(100.00%)	4,301	0	4,836	(4,836)	(100.00%)
11	632 / 732.8	Contractual Services - Acct.	228,512	168,010	270,771	(102,761)	(37.95%)	162,726	118,256	191,078	(72,822)	(38.11%)	65,786	49,754	79,693	(29,939)	(37.57%)
12	633 / 733.8	Contractual Services - Legal	82,280	133,194	96,616	36,578	37.86%	57,779	93,750	67,278	26,472	39.35%	24,501	39,444	29,338	10,106	34.45%
13	634 / 734.8	Contractual Services - Mgmt Fees	405	0	528	(528)	(100.00%)	311	0	407	(407)	(100.00%)	94	0	121	(121)	(100.00%)
14	635 / 735.8	Contractual Services - Other	69,210	463,934	79,756	384,178	481.69%	38,446	326,545	42,489	284,056	668.54%	30,764	137,389	37,267	100,122	268.86%
15	641 / 741.8	Rental of Real Building/Real Property	69,743	131,003	83,020	47,983	57.80%	48,492	92,207	57,211	34,996	61.17%	21,251	38,796	25,809	12,987	50.32%
16	642 / 742.8	Rental of Equipment	3,498	8,916	4,063	4,853	119.44%	1,485	6,274	1,742	4,532	260.16%	2,013	2,642	2,321	321	13.83%
17	650 / 750.8	Transportation Expense	3,329	48,866	4,030	44,836	1112.64%	2,452	34,396	2,941	31,455	1069.53%	877	14,470	1,089	13,381	1229.08%
18	656 / 756.8	Insurance - Vehicle	156,718	110,286	184,735	(74,449)	(40.30%)	110,750	77,626	129,498	(51,872)	(40.06%)	45,968	32,660	55,237	(22,577)	(40.87%)
19	657 / 757.8	Insurance - General Liability	194,771	252,328	230,892	21,436	9.28%	134,500	177,605	157,868	19,737	12.50%	60,271	74,723	73,024	1,699	2.33%
20	658 / 758.8	Insurance - Workman's Comp	96,775	69,140	114,114	(44,974)	(39.41%)	69,045	48,663	80,787	(32,124)	(39.76%)	27,730	20,477	33,327	(12,850)	(38.56%)
21	659 / 759.8	Insurance - Other	95,842	22,901	112,604	(89,703)	(79.66%)	67,560	16,119	78,721	(62,602)	(79.52%)	28,282	6,782	33,883	(27,101)	(79.98%)
22	660 / 760.8	Advertising Expense	4,458	27,195	5,310	21,885	412.12%	3,072	19,141	3,628	15,513	427.59%	1,386	8,054	1,682	6,372	378.74%
23	666 / 766.8	Reg. Comm. Exp. - Rate Case Amort.	462,248	474,296	539,882	(65,586)	(12.15%)	328,561	338,193	381,149	(42,956)	(11.27%)	133,687	136,103	158,733	(22,630)	(14.26%)
24	667 / 767.8	Reg. Comm. Exp. - Other	183	89,416	250	89,166	35660.72%	178	62,934	244	62,690	25692.62%	5	26,482	6	26,476	438364.56%
25	670 / 770.8	Bad Debt Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
26	675 / 775.8	Miscellaneous Expenses	1,002,323	1,287,611	1,186,270	101,341	8.54%	701,691	906,301	823,369	82,932	10.07%	300,632	381,310	362,901	18,409	5.07%
27	**TOTAL WATER & SEWER A&G EXPENSE**		6,710,092	8,368,783	7,912,008	456,774	5.77%	4,723,163	5,894,816	5,524,633	370,182	6.70%	1,986,929	2,473,967	2,387,375	86,592	3.63%

Note:
(1) Test year varies at summary level.

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	295,477	304,662	9,186	3.11%
2	Apache Shores	Citrus	26,775	28,431	1,656	6.18%
3	Apple Valley	Seminole	147,638	154,603	6,967	4.72%
4	Bay Lake Estates	Osceola	24,133	25,561	1,429	5.92%
5	Beacon Hills	Duval	472,747	486,562	13,813	2.92%
6	Beecher's Point	Putnam	39,560	38,273	(1,289)	-3.26%
7	Burnt Store	Charlotte/Lee	200,202	209,964	9,760	4.88%
8	Carlton Village	Lake	25,973	27,315	1,341	5.16%
9	Chuluota	Seminole	129,030	134,112	5,082	3.94%
10	Citrus Park	Marion	57,996	60,768	2,771	4.78%
11	Citrus Springs	Citrus	245,865	257,825	11,962	4.87%
12	Crystal River Highl.	Citrus	17,084	18,113	1,029	6.02%
13	Daetwyler Shores	Orange	39,123	38,015	(1,109)	-2.83%
14	Deltona	Volusia	3,103,138	3,220,056	116,918	3.77%
15	Del Ray Manor	Seminole	25,841	27,137	1,294	5.01%
16	Druid Hills	Seminole	47,917	49,486	1,567	3.27%
17	East Lk Harris Est	Lake	24,636	25,955	1,321	5.36%
18	Fern Park	Seminole	30,551	31,997	1,447	4.74%
19	Fern Terrace	Lake	23,803	24,966	1,164	4.89%
20	Fisherman's Haven	Seminole	28,794	30,307	1,511	5.25%
21	Fountains	Osceola	19,272	20,580	1,309	6.79%
22	Fox Run	Martin	34,980	36,592	1,612	4.61%
23	Friendly Center	Lake	5,947	6,380	433	7.28%
24	Golden Terrace	Citrus	22,436	22,742	306	1.36%
25	Gospel Island Est	Citrus	6,241	6,747	507	8.12%
26	Grand Terrace	Lake	18,302	19,240	938	5.13%
27	Harmony Homes	Seminole	18,671	19,671	1,000	5.36%
28	Hermits Cove	Putnam	30,057	31,595	1,537	5.11%
29	Hobby Hills	Lake	15,386	16,231	845	5.49%
30	Holiday Haven	Lake	33,117	32,555	(561)	-1.69%
31	Holiday Heights	Orange	14,118	15,036	919	6.51%
32	Imperial Mobile Terr	Lake	36,422	38,319	1,900	5.22%
33	Intercession City	Osceola	48,986	52,072	3,085	6.30%
34	Interlachen /Park Manor	Putnam	41,291	43,262	1,972	4.78%
35	Jungle Den	Volusia	22,123	22,165	44	0.20%
36	Keystone Heights	Clay	152,785	158,590	5,805	3.80%
37	Kingswood	Brevard	12,973	12,832	(140)	-1.08%
38	Lake Ajay Estates	Osceola	44,868	47,146	2,278	5.08%
39	Lake Brantley	Seminole	16,620	17,495	876	5.27%
40	Lake Conway Park	Orange	24,409	24,491	84	0.34%
41	Lake Harriet Estates	Seminole	49,888	52,619	2,731	5.47%
42	Lakeview Villas	Clay	4,968	5,316	347	6.98%
43	Leilani Heights	Martin	64,202	67,222	3,019	4.70%
44	Leisure Lakes	Highlands	50,672	52,928	2,258	4.46%
45	Marco Shores	Collier	137,942	180,510	42,570	30.86%
46	Marion Oaks	Marion	348,617	366,969	18,352	5.26%
47	Meredith Manor	Seminole	99,512	104,163	4,651	4.67%
48	Morningview	Lake	12,638	13,500	862	6.82%
49	Oak Forest	Citrus	22,960	24,181	1,219	5.31%
50	Oakwood	Brevard	38,064	37,907	(158)	-0.42%
51	Palisades	Lake	16,021	16,934	912	5.69%
52	Palm Port	Putnam	20,656	21,777	1,121	5.43%
53	Palm Terrace	Pasco	230,563	230,082	(482)	-0.21%
54	Palms Mobile Home	Lake	22,495	24,307	1,812	8.05%
55	Picciola Island	Lake	23,732	24,848	1,117	4.71%
56	Pine Ridge	Citrus	121,530	124,599	3,070	2.53%
57	Pine Ridge Estates	Osceola	41,936	43,687	1,749	4.17%
58	Piney Woods	Lake	34,550	36,211	1,661	4.81%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	49,815	52,532	2,717	5.45%
2	Postmaster Village	Clay	31,118	32,733	1,615	5.19%
3	Pomona Park	Putnam	33,959	35,727	1,764	5.19%
4	Quail Ridge	Lake	7,833	8,391	558	7.12%
5	River Grove	Putnam	22,839	24,092	1,252	5.48%
6	River Park	Putnam	50,316	53,138	2,822	5.61%
7	Rosemont/Rolling Green	Citrus	26,784	28,205	1,421	5.31%
8	Salt Springs	Marion	26,342	27,505	1,163	4.42%
9	Samira Villas	Marion	3,417	3,671	253	7.40%
10	Silver Lake Est/Western Shores	Lake	186,445	192,770	6,326	3.39%
11	Silver Lake Oaks	Putnam	10,151	10,784	635	6.26%
12	Skycrest	Lake	19,533	20,529	999	5.11%
13	St. John's Highlands	Putnam	16,310	17,198	889	5.45%
14	Stone Mountain	Lake	7,676	8,214	538	7.01%
15	Sugar Mill	Volusia	148,582	156,389	7,806	5.25%
16	Sugar Mill Woods	Citrus	344,229	363,050	18,820	5.47%
17	Sunny Hills	Washington	88,874	93,174	4,303	4.84%
18	Sunshine Parkway	Lake	32,822	34,734	1,912	5.83%
19	Tropical Park	Osceola	96,893	101,942	5,049	5.21%
20	University Shores	Orange	628,404	636,615	8,208	1.31%
21	Venetian Village	Lake	21,862	23,088	1,226	5.62%
22	Welaka/Saratoga Harbour	Putnam	27,185	28,719	1,535	5.65%
23	Westmont	Orange	35,646	35,044	(601)	-1.69%
24	Windsong	Osceola	25,010	26,451	1,440	5.76%
25	Woodmere	Duval	217,454	224,332	6,877	3.16%
26	Wootens	Putnam	8,071	8,593	522	6.47%
27	Zephyr Shores	Pasco	84,757	84,518	(239)	-0.28%
28	**TOTAL - WATER UNIFORM PLANTS**		9,218,557	9,597,748	379,192	4.11%
	NON-UNIFORM PLANTS					
29	Buena Ventura Lakes	Osceola	0	975,013	975,013	100.00%
30	Deep Creek	Charlotte	1,402,499	1,335,015	(67,483)	-4.81%
31	Enterprise	Volusia	53,090	53,687	597	1.13%
32	Geneva Lake Estates	Bradford	20,272	21,566	1,294	6.38%
33	Keystone Club Estates	Bradford	25,456	27,392	1,936	7.61%
34	Lakeside	Citrus	13,954	14,496	542	3.88%
35	Lehigh	Lee	1,297,812	1,344,665	46,852	3.61%
36	Marco Island	Collier	2,667,795	2,717,800	50,005	1.87%
37	Palm Valley	St. Johns	39,898	41,253	1,354	3.39%
38	Remington Forest	St. Johns	19,936	21,337	1,401	7.03%
39	Spring Gardens	Citrus	12,973	13,821	848	6.54%
40	Valencia Terrace	Lake	46,533	49,591	3,059	6.57%
41	**TOTAL - WATER NON-UNIFORM PLANTS**		5,600,217	6,615,637	1,015,420	18.13%
42	**TOTAL - WATER ALL FPSC PLANTS**		14,818,775	16,213,385	1,394,612	9.41%
	COUNTY PLANTS					
43	Gibsonia Estates	Polk	23,173	24,314	1,141	4.92%
44	Hershel Heights	Hillsborough	86,281	86,787	506	0.59%
45	Lake Gibson	Polk	95,014	99,102	4,088	4.30%
46	Orange Hill/Sugar Creek	Polk	38,039	40,086	2,047	5.38%
47	Seaboard	Hillsborough	574,564	584,045	9,481	1.65%
48	Spring Hill	Hernando	2,673,765	2,796,990	123,225	4.61%
49	Valrico Hills	Hillsborough	47,895	49,979	2,084	4.35%
50	**TOTAL - WATER COUNTY PLANTS**		3,538,730	3,681,303	142,573	4.03%
51	**TOTAL - WATER ALL PLANTS**		18,357,505	19,894,688	1,537,185	8.37%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .6) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
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Simple Ave. [x] 13 Month Ave. [ ]

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(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	181,850	184,766	2,917	1.60%
2	Apache Shores	Citrus	15,002	16,008	1,007	6.71%
3	Apple Valley	Seminole	74,133	77,043	2,910	3.93%
4	Bay Lake Estates	Osceola	18,711	19,840	1,129	6.03%
5	Beacon Hills	Duval	237,361	238,189	829	0.35%
6	Beecher's Point	Putnam	36,229	34,759	(1,471)	-4.06%
7	Burnt Store	Charlotte/Lee	170,537	178,662	8,125	4.76%
8	Carlton Village	Lake	16,214	17,018	803	4.95%
9	Chuluota	Seminole	77,600	79,844	2,243	2.89%
10	Citrus Park	Marion	30,809	32,081	1,273	4.13%
11	Citrus Springs	Citrus	106,833	111,122	4,289	4.01%
12	Crystal River Highl.	Citrus	11,352	12,065	713	6.28%
13	Daetwyler Shores	Orange	29,441	27,799	(1,642)	-5.58%
14	Deltona	Volusia	1,333,755	1,353,049	19,295	1.45%
15	Del Ray Manor	Seminole	21,194	22,233	1,039	4.90%
16	Druid Hills	Seminole	28,631	29,135	504	1.76%
17	East Lk Harris Est	Lake	11,236	11,816	580	5.16%
18	Fern Park	Seminole	16,609	17,286	677	4.08%
19	Fern Terrace	Lake	14,276	14,913	637	4.46%
20	Fisherman's Haven	Seminole	18,028	18,947	919	5.10%
21	Fountains	Osceola	17,026	18,210	1,185	6.96%
22	Fox Run	Martin	27,234	28,419	1,184	4.35%
23	Friendly Center	Lake	4,398	4,745	347	7.89%
24	Golden Terrace	Citrus	14,226	14,079	(147)	-1.03%
25	Gospel Island Est	Citrus	5,621	6,094	472	8.40%
26	Grand Terrace	Lake	9,782	10,250	468	4.78%
27	Harmony Homes	Seminole	13,791	14,522	732	5.31%
28	Hermits Cove	Putnam	16,580	17,374	794	4.79%
29	Hobby Hills	Lake	7,950	8,385	435	5.47%
30	Holiday Haven	Lake	24,519	23,484	(1,035)	-4.22%
31	Holiday Heights	Orange	10,013	10,705	692	6.91%
32	Imperial Mobile Terr	Lake	17,755	18,623	868	4.89%
33	Intercession City	Osceola	29,390	31,395	2,005	6.82%
34	Interlachen /Park Manor	Putnam	22,237	23,156	920	4.14%
35	Jungle Den	Volusia	13,371	12,930	(441)	-3.30%
36	Keystone Heights	Clay	76,414	78,005	1,591	2.08%
37	Kingswood	Brevard	8,171	7,765	(407)	-4.98%
38	Lake Ajay Estates	Osceola	38,284	40,199	1,915	5.00%
39	Lake Brantley	Seminole	11,508	12,100	593	5.15%
40	Lake Conway Park	Orange	17,825	17,545	(280)	-1.57%
41	Lake Harriet Estates	Seminole	28,046	29,572	1,526	5.44%
42	Lakeview Villas	Clay	4,039	4,335	297	7.35%
43	Leilani Heights	Martin	33,917	35,266	1,350	3.98%
44	Leisure Lakes	Highlands	31,850	33,068	1,218	3.82%
45	Marco Shores	Collier	115,480	156,809	41,329	35.79%
46	Marion Oaks	Marion	153,895	161,504	7,609	4.94%
47	Meredith Manor	Seminole	49,089	50,958	1,870	3.81%
48	Morningview	Lake	9,850	10,557	708	7.19%
49	Oak Forest	Citrus	11,884	12,494	610	5.13%
50	Oakwood	Brevard	22,341	21,316	(1,025)	-4.59%
51	Palisades	Lake	13,388	14,155	767	5.73%
52	Palm Port	Putnam	12,988	13,686	698	5.37%
53	Palm Terrace	Pasco	138,701	133,152	(5,549)	-4.00%
54	Palms Mobile Home	Lake	18,003	19,567	1,564	8.69%
55	Picciola Island	Lake	13,508	14,060	552	4.09%
56	Pine Ridge	Citrus	67,371	70,250	2,879	4.27%
57	Pine Ridge Estates	Osceola	25,516	26,360	844	3.31%
58	Piney Woods	Lake	21,615	22,562	946	4.38%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .6) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	23,170	24,418	1,247	5.38%
2	Postmaster Village	Clay	18,183	19,084	902	4.96%
3	Pomona Park	Putnam	21,876	22,977	1,101	5.03%
4	Quail Ridge	Lake	6,671	7,165	495	7.42%
5	River Grove	Putnam	14,706	15,511	805	5.47%
6	River Park	Putnam	23,052	24,369	1,317	5.71%
7	Rosemont/Rolling Green	Citrus	17,489	18,398	908	5.19%
8	Salt Springs	Marion	17,357	18,024	667	3.84%
9	Samira Villas	Marion	3,262	3,508	246	7.54%
10	Silver Lake Est/Western Shores	Lake	82,191	82,764	573	0.70%
11	Silver Lake Oaks	Putnam	8,137	8,659	522	6.42%
12	Skycrest	Lake	10,703	11,212	510	4.77%
13	St. John's Highlands	Putnam	9,959	10,496	537	5.39%
14	Stone Mountain	Lake	7,134	7,642	507	7.11%
15	Sugar Mill	Volusia	100,482	105,636	5,154	5.13%
16	Sugar Mill Woods	Citrus	170,265	179,488	9,223	5.42%
17	Sunny Hills	Washington	55,878	58,358	2,480	4.44%
18	Sunshine Parkway	Lake	32,047	33,916	1,868	5.83%
19	Tropical Park	Osceola	54,835	57,563	2,727	4.97%
20	University Shores	Orange	366,451	360,209	(6,242)	-1.70%
21	Venetian Village	Lake	11,328	11,973	646	5.70%
22	Welaka/Saratoga Harbour	Putnam	16,729	17,686	957	5.72%
23	Westmont	Orange	25,499	24,338	(1,161)	-4.55%
24	Windsong	Osceola	16,877	17,870	993	5.88%
25	Woodmere	Duval	127,064	128,955	1,891	1.49%
26	Wootens	Putnam	6,444	6,877	432	6.70%
27	Zephyr Shores	Pasco	47,269	44,962	(2,308)	-4.88%
28	**TOTAL - WATER UNIFORM PLANTS**		4,902,435	5,046,287	143,857	2.93%
	NON-UNIFORM PLANTS					
29	Buena Ventura Lakes	Osceola	0	272,230	272,231	100.00%
30	Deep Creek	Charlotte	1,175,963	1,093,753	(82,210)	-6.99%
31	Enterprise	Volusia	36,862	35,870	(992)	-2.69%
32	Geneva Lake Estates	Bradford	13,796	14,456	660	4.78%
33	Keystone Club Estates	Bradford	14,141	14,969	828	5.86%
34	Lakeside	Citrus	7,478	7,386	(92)	-1.23%
35	Lehigh	Lee	622,026	643,025	21,000	3.38%
36	Marco Island	Collier	2,194,512	2,243,529	49,017	2.23%
37	Palm Valley	St. Johns	24,564	24,417	(147)	-0.60%
38	Remington Forest	St. Johns	15,172	16,107	935	6.16%
39	Spring Gardens	Citrus	3,891	3,850	(42)	-1.08%
40	Valencia Terrace	Lake	13,035	12,813	(222)	-1.70%
41	**TOTAL - WATER NON-UNIFORM PLANTS**		4,121,440	4,382,406	260,966	6.33%
42	**TOTAL - WATER ALL FPSC PLANTS**		9,023,875	9,428,693	404,823	4.49%
	COUNTY PLANTS					
43	Gibsonia Estates	Polk	11,039	11,735	696	6.30%
44	Hershel Heights	Hillsborough	61,720	62,169	449	0.73%
45	Lake Gibson	Polk	37,472	39,448	1,976	5.27%
46	Orange Hill/Sugar Creek	Polk	20,769	22,183	1,414	6.81%
47	Seaboard	Hillsborough	379,805	385,484	5,679	1.50%
48	Spring Hill	Hernando	788,277	918,411	130,134	16.51%
49	Valrico Hills	Hillsborough	21,543	22,660	1,117	5.18%
50	**TOTAL - WATER COUNTY PLANTS**		1,320,625	1,462,090	141,465	10.71%
51	**TOTAL - WATER ALL PLANTS**		10,344,500	10,890,783	546,288	5.28%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	28,996	29,946	950	3.28%
2	Apache Shores	Citrus	3,004	3,103	98	3.26%
3	Apple Valley	Seminole	18,757	19,372	615	3.28%
4	Bay Lake Estates	Osceola	1,384	1,429	46	3.32%
5	Beacon Hills	Duval	60,067	62,035	1,966	3.27%
6	Beecher's Point	Putnam	850	878	28	3.29%
7	Burnt Store	Charlotte/Lee	7,570	7,818	248	3.28%
8	Carlton Village	Lake	2,490	2,572	80	3.21%
9	Chuluota	Seminole	13,124	13,554	431	3.28%
10	Citrus Park	Marion	6,938	7,165	227	3.27%
11	Citrus Springs	Citrus	35,479	36,641	1,164	3.28%
12	Crystal River Highl.	Citrus	1,463	1,511	49	3.35%
13	Daetwyler Shores	Orange	2,471	2,552	79	3.20%
14	Deltona	Volusia	451,521	466,314	14,794	3.28%
15	Dol Ray Manor	Seminole	1,186	1,225	40	3.37%
16	Druid Hills	Seminole	4,922	5,083	161	3.27%
17	East Lk Harris Est	Lake	3,419	3,531	112	3.28%
18	Fern Park	Seminole	3,558	3,674	116	3.26%
19	Fern Terrace	Lake	2,431	2,511	79	3.25%
20	Fisherman's Haven	Seminole	2,747	2,837	90	3.28%
21	Fountains	Osceola	573	592	18	3.14%
22	Fox Run	Martin	1,977	2,041	65	3.29%
23	Friendly Center	Lake	395	408	13	3.29%
24	Golden Terrace	Citrus	2,095	2,164	69	3.29%
25	Gospel Island Est	Citrus	158	163	4	2.53%
26	Grand Terrace	Lake	2,174	2,245	72	3.31%
27	Harmony Homes	Seminole	1,245	1,286	42	3.37%
28	Hermits Cove	Putnam	3,439	3,552	112	3.26%
29	Hobby Hills	Lake	1,897	1,960	62	3.27%
30	Holiday Haven	Lake	2,194	2,266	73	3.33%
31	Holiday Heights	Orange	1,048	1,082	36	3.44%
32	Imperial Mobile Terr	Lake	4,763	4,920	156	3.27%
33	Intercession City	Osceola	5,001	5,164	164	3.28%
34	Interlachen /Park Manor	Putnam	4,862	5,022	158	3.25%
35	Jungle Den	Volusia	2,233	2,307	73	3.27%
36	Keystone Heights	Clay	19,489	20,127	639	3.28%
37	Kingswood	Brevard	1,225	1,266	41	3.35%
38	Lake Ajay Estates	Osceola	1,680	1,735	54	3.21%
39	Lake Brantley	Seminole	1,305	1,347	42	3.22%
40	Lake Conway Park	Orange	1,680	1,735	54	3.21%
41	Lake Harriet Estates	Seminole	5,574	5,756	182	3.27%
42	Lakeview Villas	Clay	237	245	8	3.37%
43	Leilani Heights	Martin	7,728	7,981	253	3.27%
44	Leisure Lakes	Highlands	4,803	4,960	158	3.29%
45	Marco Shores	Collier	5,732	5,920	188	3.28%
46	Marion Oaks	Marion	49,690	51,318	1,627	3.27%
47	Meredith Manor	Seminole	12,867	13,289	422	3.28%
48	Morningview	Lake	712	735	24	3.37%
49	Oak Forest	Citrus	2,626	2,919	92	3.25%
50	Oakwood	Brevard	4,012	4,144	130	3.24%
51	Palisades	Lake	672	694	22	3.27%
52	Palm Port	Putnam	1,957	2,021	64	3.27%
53	Palm Terrace	Pasco	23,442	24,210	769	3.28%
54	Palms Mobile Home	Lake	1,146	1,184	38	3.31%
55	Picciola Island	Lake	2,609	2,695	87	3.33%
56	Pine Ridge	Citrus	13,144	13,575	431	3.28%
57	Pine Ridge Estates	Osceola	4,190	4,328	136	3.25%
58	Piney Woods	Lake	3,301	3,409	109	3.30%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	6,799	7,022	224	3.29%
2	Postmaster Village	Clay	3,301	3,409	109	3.30%
3	Pomona Park	Putnam	3,083	3,184	101	3.28%
4	Quail Ridge	Lake	296	306	10	3.37%
5	River Grove	Putnam	2,075	2,143	68	3.28%
6	River Park	Putnam	6,957	7,185	228	3.28%
7	Rosemont/Rolling Green	Citrus	2,372	2,450	77	3.25%
8	Salt Springs	Marion	2,293	2,368	75	3.27%
9	Samira Villas	Marion	40	41	1	2.53%
10	Silver Lake Est/Western Shores	Lake	26,604	27,476	872	3.28%
11	Silver Lake Oaks	Putnam	514	531	16	3.11%
12	Skycrest	Lake	2,253	2,327	74	3.28%
13	St. John's Highlands	Putnam	1,621	1,674	52	3.21%
14	Stone Mountain	Lake	138	143	3	2.17%
15	Sugar Mill	Volusia	12,274	12,676	402	3.28%
16	Sugar Mill Woods	Citrus	44,393	45,848	1,454	3.28%
17	Sunny Hills	Washington	8,420	8,696	276	3.28%
18	Sunshine Parkway	Lake	198	204	6	3.04%
19	Tropical Park	Osceola	10,733	11,084	352	3.28%
20	University Shores	Orange	66,847	69,037	2,190	3.28%
21	Venetian Village	Lake	2,688	2,776	89	3.31%
22	Welaka/Saratoga Harbour	Putnam	2,668	2,756	89	3.34%
23	Westmont	Orange	2,589	2,674	86	3.32%
24	Windsong	Osceola	2,075	2,143	68	3.28%
25	Woodmere	Duval	23,066	23,822	757	3.28%
26	Wootens	Putnam	415	429	13	3.13%
27	Zephyr Shores	Pasco	9,566	9,880	314	3.28%
28	**TOTAL - WATER UNIFORM PLANTS**		1,100,736	1,136,799	36,066	3.28%
	NON-UNIFORM PLANTS					
29	Buena Ventura Lakes	Osceola	0	175,531	175,530	100.00%
30	Deep Creek	Charlotte	58,348	60,259	1,912	3.28%
31	Enterprise	Volusia	4,309	4,450	142	3.30%
32	Geneva Lake Estates	Bradford	1,720	1,776	56	3.26%
33	Keystone Club Estates	Bradford	3,004	3,103	98	3.26%
34	Lakeside	Citrus	1,720	1,776	56	3.26%
35	Lehigh	Lee	169,686	175,245	5,559	3.28%
36	Marco Island	Collier	114,699	118,457	3,757	3.28%
37	Palm Valley	St. Johns	4,072	4,205	133	3.27%
38	Remington Forest	St. Johns	1,265	1,306	42	3.32%
39	Spring Gardens	Citrus	2,411	2,490	79	3.28%
40	Valencia Terrace	Lake	8,894	9,186	289	3.25%
41	**TOTAL - WATER NON-UNIFORM PLANTS**		370,127	557,785	187,653	50.70%
42	**TOTAL - WATER ALL FPSC PLANTS**		1,470,863	1,694,583	223,719	15.21%
	COUNTY PLANTS					
43	Gibsonia Estates	Polk	3,222	3,327	105	3.26%
44	Hershel Heights	Hillsborough	6,305	6,512	206	3.27%
45	Lake Gibson	Polk	15,279	15,779	500	3.27%
46	Orange Hill/Sugar Creek	Polk	4,586	4,736	151	3.29%
47	Seaboard	Hillsborough	50,856	52,523	1,665	3.27%
48	Spring Hill	Hernando	481,149	496,913	15,766	3.28%
49	Valrico Hills	Hillsborough	6,997	7,226	229	3.27%
50	**TOTAL - WATER COUNTY PLANTS**		568,394	587,016	18,622	3.28%
51	**TOTAL - WATER ALL PLANTS**		2,039,257	2,281,599	242,341	11.88%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	84,631	89,950	5,319	6.28%
2	Apache Shores	Citrus	8,769	9,320	552	6.30%
3	Apple Valley	Seminole	54,747	58,188	3,443	6.29%
4	Bay Lake Estates	Osceola	4,038	4,292	254	6.29%
5	Beacon Hills	Duval	175,319	186,338	11,019	6.29%
6	Beecher's Point	Putnam	2,481	2,637	154	6.21%
7	Burnt Store	Charlotte/Lee	22,095	23,484	1,388	6.28%
8	Carlton Village	Lake	7,269	7,726	456	6.27%
9	Chuluota	Seminole	38,306	40,714	2,409	6.29%
10	Citrus Park	Marion	20,249	21,522	1,271	6.28%
11	Citrus Springs	Citrus	103,553	110,061	6,510	6.29%
12	Crystal River Highl.	Citrus	4,269	4,537	267	6.25%
13	Daetwyler Shores	Orange	7,211	7,664	452	6.27%
14	Deltona	Volusia	1,317,862	1,400,692	82,829	6.29%
15	Dol Ray Manor	Seminole	3,461	3,679	218	6.30%
16	Druid Hills	Seminole	14,365	15,268	902	6.28%
17	East Lk Harris Est	Lake	9,980	10,608	628	6.29%
18	Fern Park	Seminole	10,384	11,037	653	6.29%
19	Fern Terrace	Lake	7,096	7,542	447	6.30%
20	Fisherman's Haven	Seminole	8,019	8,523	503	6.27%
21	Fountains	Osceola	1,673	1,778	106	6.34%
22	Fox Run	Martin	5,769	6,132	361	6.26%
23	Friendly Center	Lake	1,154	1,226	72	6.24%
24	Golden Terrace	Citrus	6,115	6,499	384	6.28%
25	Gospel Island Est	Citrus	462	491	31	6.72%
26	Grand Terrace	Lake	6,346	6,745	399	6.29%
27	Harmony Homes	Seminole	3,634	3,863	229	6.30%
28	Hermits Cove	Putnam	10,038	10,669	629	6.27%
29	Hobby Hills	Lake	5,538	5,886	348	6.28%
30	Holiday Haven	Lake	6,404	6,806	404	6.31%
31	Holiday Heights	Orange	3,058	3,250	192	6.28%
32	Imperial Mobile Terr	Lake	13,903	14,777	875	6.29%
33	Intercession City	Osceola	14,595	15,513	917	6.28%
34	Interlachen /Park Manor	Putnam	14,192	15,084	895	6.31%
35	Jungle Den	Volusia	6,519	6,929	411	6.30%
36	Keystone Heights	Clay	56,882	60,457	3,574	6.28%
37	Kingswood	Brevard	3,577	3,802	226	6.32%
38	Lake Ajay Estates	Osceola	4,904	5,212	308	6.28%
39	Lake Brantley	Seminole	3,808	4,047	239	6.28%
40	Lake Conway Park	Orange	4,904	5,212	308	6.28%
41	Lake Harriet Estates	Seminole	16,268	17,291	1,022	6.28%
42	Lakeview Villas	Clay	692	736	44	6.36%
43	Leilani Heights	Martin	22,557	23,974	1,419	6.29%
44	Leisure Lakes	Highlands	14,019	14,900	883	6.30%
45	Marco Shores	Collier	16,730	17,782	1,051	6.28%
46	Marion Oaks	Marion	145,032	154,147	9,114	6.28%
47	Meredith Manor	Seminole	37,556	39,916	2,360	6.28%
48	Morningview	Lake	2,077	2,207	133	6.40%
49	Oak Forest	Citrus	8,250	8,768	518	6.28%
50	Oakwood	Brevard	11,711	12,447	737	6.29%
51	Palisades	Lake	1,961	2,085	123	6.27%
52	Palm Port	Putnam	5,711	6,070	359	6.29%
53	Palm Terrace	Pasco	68,420	72,720	4,299	6.28%
54	Palms Mobile Home	Lake	3,346	3,556	209	6.25%
55	Picciola Island	Lake	7,615	8,094	481	6.32%
56	Pine Ridge	Citrus	41,015	40,775	(238)	-0.58%
57	Pine Ridge Estates	Osceola	12,230	12,999	768	6.28%
58	Piney Woods	Lake	9,634	10,240	605	6.28%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1996
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	19,845	21,093	1,248	6.29%
2	Postmaster Village	Clay	9,634	10,240	605	6.28%
3	Pomona Park	Putnam	9,000	9,565	563	6.26%
4	Quail Ridge	Lake	865	920	53	6.12%
5	River Grove	Putnam	6,057	6,438	379	6.26%
6	River Park	Putnam	20,307	21,583	1,276	6.28%
7	Rosemont/Rolling Green	Citrus	6,923	7,358	436	6.30%
8	Salt Springs	Marion	6,692	7,113	422	6.31%
9	Samira Villas	Marion	115	123	6	5.20%
10	Silver Lake Est/Western Shores	Lake	77,650	82,531	4,880	6.28%
11	Silver Lake Oaks	Putnam	1,500	1,594	96	6.40%
12	Skycrest	Lake	6,577	6,990	416	6.33%
13	St. John's Highlands	Putnam	4,731	5,028	298	6.30%
14	Stone Mountain	Lake	404	429	28	6.93%
15	Sugar Mill	Volusia	35,825	38,077	2,251	6.28%
16	Sugar Mill Woods	Citrus	129,571	137,715	8,145	6.29%
17	Sunny Hills	Washington	24,576	26,120	1,547	6.29%
18	Sunshine Parkway	Lake	577	613	36	6.24%
19	Tropical Park	Osceola	31,325	33,294	1,970	6.29%
20	University Shores	Orange	195,106	207,369	12,262	6.28%
21	Venetian Village	Lake	7,846	8,339	494	6.30%
22	Welaka/Saratoga Harbour	Putnam	7,788	8,278	492	6.32%
23	Westmont	Orange	7,557	8,032	476	6.30%
24	Windsong	Osceola	6,057	6,438	379	6.26%
25	Woodmere	Duval	67,324	71,555	4,231	6.28%
26	Wootens	Putnam	1,211	1,288	76	6.27%
27	Zephyr Shores	Pasco	27,922	29,677	1,754	6.28%
28	**TOTAL - WATER UNIFORM PLANTS**		3,215,387	3,414,662	199,288	6.20%
	NON-UNIFORM PLANTS					
29	Buena Ventura Lakes	Osceola	0	527,252	527,253	100.00%
30	Deep Creek	Charlotte	168,188	181,003	12,813	7.62%
31	Enterprise	Volusia	11,919	13,367	1,447	12.14%
32	Geneva Lake Estates	Bradford	4,757	5,334	578	12.15%
33	Keystone Club Estates	Bradford	8,310	9,320	1,011	12.17%
34	Lakeside	Citrus	4,757	5,334	578	12.15%
35	Lehigh	Lee	506,100	526,394	20,295	4.01%
36	Marco Island	Collier	358,584	355,814	(2,769)	-0.77%
37	Palm Valley	St. Johns	11,263	12,631	1,368	12.15%
38	Remington Forest	St. Johns	3,499	3,924	424	12.12%
39	Spring Gardens	Citrus	6,670	7,480	810	12.14%
40	Valencia Terrace	Lake	24,603	27,592	2,988	12.14%
41	**TOTAL - WATER NON-UNIFORM PLANTS**		1,108,650	1,675,447	566,796	51.12%
42	**TOTAL - WATER ALL FPSC PLANTS**		4,324,037	5,090,109	766,084	17.72%
	COUNTY PLANTS					
43	Gibsonia Estates	Polk	8,912	9,252	339	3.80%
44	Hershel Heights	Hillsborough	18,256	18,106	(150)	-0.82%
45	Lake Gibson	Polk	42,263	43,874	1,612	3.81%
46	Orange Hill/Sugar Creek	Polk	12,684	13,168	483	3.81%
47	Seaboard	Hillsborough	143,903	146,039	2,137	1.49%
48	Spring Hill	Hernando	1,404,339	1,381,666	(22,672)	-1.61%
49	Valrico Hills	Hillsborough	19,355	20,092	737	3.81%
50	**TOTAL - WATER COUNTY PLANTS**		1,649,711	1,632,197	(17,514)	-1.06%
51	**TOTAL - WATER ALL PLANTS**		5,973,748	6,722,306	748,570	12.53%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	270,156	295,477	25,320	9.37%
2	Apache Shores	Citrus	26,575	26,775	198	0.75%
3	Apple Valley	Seminole	157,889	147,638	(10,252)	-6.49%
4	Bay Lake Estates	Osceola	20,920	24,133	3,211	15.35%
5	Beacon Hills	Duval	446,324	472,747	26,421	5.92%
6	Beecher's Point	Putnam	27,203	39,560	12,356	45.42%
7	Burnt Store	Charlotte/Lee	158,303	200,202	41,898	26.47%
8	Carlton Village	Lake	25,274	25,973	696	2.75%
9	Chuluota	Seminole	117,924	129,030	11,106	9.42%
10	Citrus Park	Marion	53,609	57,996	4,187	7.78%
11	Citrus Springs	Citrus	248,397	245,865	(2,533)	-1.02%
12	Crystal River Highl.	Citrus	19,223	17,084	(2,138)	-11.12%
13	Daetwyler Shores	Orange	30,187	39,123	8,934	29.60%
14	Deltona	Volusia	2,840,558	3,103,138	262,580	9.24%
15	Dol Ray Manor	Seminole	29,977	25,841	(4,137)	-13.80%
16	Druid Hills	Seminole	54,350	47,917	(6,435)	-11.84%
17	East Lk Harris Est	Lake	23,948	24,636	687	2.87%
18	Fern Park	Seminole	30,484	30,551	67	0.22%
19	Fern Terrace	Lake	21,709	23,803	2,092	9.64%
20	Fisherman's Haven	Seminole	32,247	28,794	(3,455)	-10.71%
21	Fountains	Osceola	20,338	19,272	(1,066)	-5.24%
22	Fox Run	Martin	42,463	34,980	(7,484)	-17.62%
23	Friendly Center	Lake	5,370	5,947	575	10.71%
24	Golden Terrace	Citrus	21,414	22,436	1,019	4.76%
25	Gospel Island Est	Citrus	7,591	6,241	(1,354)	-17.84%
26	Grand Terrace	Lake	18,937	18,302	(634)	-3.35%
27	Harmony Homes	Seminole	16,189	18,671	2,485	15.35%
28	Hermits Cove	Putnam	32,452	30,057	(2,397)	-7.39%
29	Hobby Hills	Lake	14,196	15,386	1,193	8.40%
30	Holiday Haven	Lake	34,112	33,117	(994)	-2.91%
31	Holiday Heights	Orange	12,107	14,118	2,011	16.61%
32	Imperial Mobile Terr	Lake	36,008	36,422	412	1.14%
33	Intercession City	Osceola	55,764	48,986	(6,778)	-12.15%
34	Interlachen /Park Manor	Putnam	47,611	41,291	(6,317)	-13.27%
35	Jungle Den	Volusia	21,279	22,123	846	3.98%
36	Keystone Heights	Clay	149,895	152,785	2,892	1.93%
37	Kingswood	Brevard	13,085	12,973	(114)	-0.87%
38	Lake Ajay Estates	Osceola	47,238	44,868	(2,372)	-5.02%
39	Lake Brantley	Seminole	14,597	16,620	2,024	13.87%
40	Lake Conway Park	Orange	19,227	24,409	5,180	26.94%
41	Lake Harriet Estates	Seminole	49,226	49,888	663	1.35%
42	Lakeview Villas	Clay	4,652	4,968	318	6.84%
43	Leilani Heights	Martin	70,357	64,202	(6,155)	-8.75%
44	Leisure Lakes	Highlands	39,629	50,672	11,039	27.86%
45	Marco Shores	Collier	137,288	137,942	656	0.48%
46	Marion Oaks	Marion	343,574	348,617	5,044	1.47%
47	Meredith Manor	Seminole	105,073	99,512	(5,563)	-5.29%
48	Morningview	Lake	10,572	12,638	2,067	19.55%
49	Oak Forest	Citrus	25,271	22,960	(2,311)	-9.14%
50	Oakwood	Brevard	38,885	38,064	(820)	-2.11%
51	Palisades	Lake	13,721	16,021	2,299	16.76%
52	Palm Port	Putnam	21,477	20,656	(819)	-3.81%
53	Palm Terrace	Pasco	256,406	230,563	(25,843)	-10.08%
54	Palms Mobile Home	Lake	14,703	22,495	7,793	53.00%
55	Picciola Island	Lake	39,105	23,732	(15,374)	-39.31%
56	Pine Ridge	Citrus	120,788	121,530	(4,560)	-3.76%
57	Pine Ridge Estates	Osceola	43,360	41,936	3,881	8.95%
58	Piney Woods	Lake	32,610	34,550	1,939	5.95%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	49,475	49,815	336	0.68%
2	Pomona Park	Putnam	31,400	31,118	(283)	-0.90%
3	Postmaster Village	Clay	33,748	33,959	209	0.62%
4	Quail Ridge	Lake	6,110	7,833	1,722	28.18%
5	River Grove	Putnam	23,193	22,839	(358)	-1.54%
6	River Park	Putnam	54,127	50,316	(3,808)	-7.04%
7	Rosemont/Rolling Green	Citrus	29,482	26,784	(2,699)	-9.15%
8	Salt Springs	Marion	23,429	26,342	2,911	12.42%
9	Samira Villas	Marion	2,681	3,417	735	27.42%
10	Silver Lake Est/Western Shores	Lake	192,186	186,445	(5,738)	-2.99%
11	Silver Lake Oaks	Putnam	9,336	10,151	817	8.75%
12	Skycrest	Lake	18,790	19,533	742	3.95%
13	St. John's Highlands	Putnam	15,689	16,310	621	3.96%
14	Stone Mountain	Lake	7,595	7,676	79	1.04%
15	Sugar Mill	Volusia	126,006	148,582	22,576	17.92%
16	Sugar Mill Woods	Citrus	287,738	344,229	56,489	19.63%
17	Sunny Hills	Washington	90,366	88,874	(1,493)	-1.65%
18	Sunshine Parkway	Lake	27,426	32,822	5,396	19.67%
19	Tropical Park	Osceola	113,192	96,893	(16,300)	-14.40%
20	University Shores	Orange	603,292	628,404	25,110	4.16%
21	Venetian Village	Lake	29,653	21,862	(7,794)	-26.28%
22	Welaka/Saratoga Harbour	Putnam	24,285	27,185	2,899	11.94%
23	Westmont	Orange	34,615	35,646	1,029	2.97%
24	Windsong	Osceola	26,022	25,010	(1,016)	-3.90%
25	Woodmere	Duval	208,999	217,454	8,454	4.04%
26	Wootens	Putnam	7,240	8,071	829	11.45%
27	Zephyr Shores	Pasco	97,414	84,757	(12,657)	-12.99%
28	**TOTAL - WATER UNIFORM PLANTS**		8,805,516	9,218,557	412,992	4.69%
	NON-UNIFORM PLANTS					
29	Deep Creek	Charlotte	1,126,752	1,402,499	275,747	24.47%
30	Enterprise	Volusia	22,733	53,090	30,357	133.54%
31	Geneva Lake Estates	Bradford	17,403	20,272	2,869	16.49%
32	Keystone Club Estates	Bradford	26,243	25,456	(787)	-3.00%
33	Lakeside	Citrus	0	13,954	13,954	100.00%
34	Lehigh	Lee	1,245,702	1,297,812	52,110	4.18%
35	Marco Island	Collier	2,686,761	2,667,795	(18,966)	-0.71%
36	Palm Valley	St. Johns	39,078	39,898	820	2.10%
37	Remington Forest	St. Johns	18,228	19,936	1,708	9.37%
38	Spring Gardens	Citrus	0	12,973	12,973	100.00%
39	Valencia Terrace	Lake	0	46,533	46,533	100.00%
40	**TOTAL - WATER NON-UNIFORM PLANTS**		5,182,900	5,600,217	417,317	8.05%
41	**TOTAL - WATER ALL FPSC PLANTS**		13,988,416	14,818,775	830,310	5.94%
	COUNTY PLANTS					
42	Gibsonia Estates	Polk	22,787	23,173	386	1.69%
43	Hershel Heights	Hillsborough	81,814	86,281	4,467	5.46%
44	Lake Gibson	Polk	94,394	95,014	620	0.66%
45	Orange Hill/Sugar Creek	Polk	37,316	38,039	723	1.94%
46	Seaboard	Hillsborough	530,998	574,564	43,566	8.20%
47	Spring Hill	Hernando	2,447,057	2,673,765	226,708	9.26%
48	Valrico Hills	Hillsborough	44,044	47,895	3,851	8.74%
49	**TOTAL - WATER COUNTY PLANTS**		3,258,410	3,538,730	280,320	8.60%
50	**TOTAL - WATER ALL PLANTS**		17,246,826	18,357,505	1,110,629	6.44%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .6) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference $	Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	161,752	181,850	20,098	12.43%
2	Apache Shores	Citrus	15,345	15,002	(343)	-2.24%
3	Apple Valley	Seminole	87,370	74,133	(13,237)	-15.15%
4	Bay Lake Estates	Osceola	15,750	18,711	2,961	18.80%
5	Beacon Hills	Duval	221,761	237,361	15,600	7.03%
6	Beecher's Point	Putnam	24,026	36,229	12,203	50.79%
7	Burnt Store	Charlotte/Lee	130,002	170,537	40,535	31.18%
8	Carlton Village	Lake	15,966	16,214	248	1.55%
9	Chuluota	Seminole	68,583	77,600	9,017	13.15%
10	Citrus Park	Marion	27,871	30,809	2,938	10.54%
11	Citrus Springs	Citrus	115,757	106,833	(8,924)	-7.71%
12	Crystal River Highl.	Citrus	13,754	11,352	(2,402)	-17.46%
13	Daetwyler Shores	Orange	20,950	29,441	8,491	40.53%
14	Deltona	Volusia	1,152,529	1,333,755	181,226	15.72%
15	Dol Ray Manor	Seminole	25,519	21,194	(4,325)	-16.95%
16	Druid Hills	Seminole	35,848	28,631	(7,217)	-20.13%
17	East Lk Harris Est	Lake	11,165	11,236	71	0.64%
18	Fern Park	Seminole	17,107	16,609	(498)	-2.91%
19	Fern Terrace	Lake	12,622	14,276	1,654	13.10%
20	Fisherman's Haven	Seminole	21,977	18,028	(3,949)	-17.97%
21	Fountains	Osceola	18,197	17,026	(1,171)	-6.44%
22	Fox Run	Martin	35,075	27,234	(7,841)	-22.35%
23	Friendly Center	Lake	3,893	4,398	505	12.97%
24	Golden Terrace	Citrus	13,582	14,226	644	4.74%
25	Gospel Island Est	Citrus	7,002	5,621	(1,381)	-19.72%
26	Grand Terrace	Lake	10,806	9,782	(1,024)	-9.48%
27	Harmony Homes	Seminole	11,504	13,791	2,287	19.88%
28	Hermits Cove	Putnam	19,595	16,580	(3,015)	-15.39%
29	Hobby Hills	Lake	7,102	7,950	848	11.94%
30	Holiday Haven	Lake	25,908	24,519	(1,389)	-5.36%
31	Holiday Heights	Orange	8,191	10,013	1,822	22.24%
32	Imperial Mobile Terr	Lake	18,199	17,755	(444)	-2.44%
33	Intercession City	Osceola	37,070	29,390	(7,680)	-20.72%
34	Interlachen /Park Manor	Putnam	29,430	22,237	(7,193)	-24.44%
35	Jungle Den	Volusia	12,928	13,371	443	3.43%
36	Keystone Heights	Clay	77,036	76,414	(622)	-0.81%
37	Kingswood	Brevard	8,505	8,171	(334)	-3.93%
38	Lake Ajay Estates	Osceola	40,959	38,284	(2,675)	-6.53%
39	Lake Brantley	Seminole	9,695	11,508	1,813	18.70%
40	Lake Conway Park	Orange	12,948	17,825	4,877	37.67%
41	Lake Harriet Estates	Seminole	28,271	28,046	(225)	-0.80%
42	Lakeview Villas	Clay	3,765	4,039	274	7.28%
43	Leilani Heights	Martin	41,463	33,917	(7,546)	-18.20%
44	Leisure Lakes	Highlands	21,675	31,850	10,175	46.94%
45	Marco Shores	Collier	115,856	115,480	(376)	-0.32%
46	Marion Oaks	Marion	157,805	153,895	(3,910)	-2.48%
47	Meredith Manor	Seminole	56,698	49,089	(7,609)	-13.42%
48	Morningview	Lake	7,911	9,850	1,939	24.51%
49	Oak Forest	Citrus	14,702	11,884	(2,818)	-19.17%
50	Oakwood	Brevard	23,882	22,341	(1,541)	-6.45%
51	Palisades	Lake	11,209	13,388	2,179	19.44%
52	Palm Port	Putnam	14,160	12,988	(1,172)	-8.28%
53	Palm Terrace	Pasco	168,768	138,701	(30,067)	-17.82%
54	Palms Mobile Home	Lake	10,415	18,003	7,586	72.86%
55	Picciola Island	Lake	29,350	13,508	(15,842)	-53.98%
56	Pine Ridge	Citrus	71,649	67,371	(4,278)	-5.97%
57	Pine Ridge Estates	Osceola	22,392	25,516	3,124	13.95%
58	Piney Woods	Lake	20,270	21,615	1,345	6.64%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .6) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	24,057	23,170	(887)	-3.69%
2	Pomona Park	Putnam	19,060	18,183	(877)	-4.60%
3	Postmaster Village	Clay	22,220	21,876	(344)	-1.55%
4	Quail Ridge	Lake	5,001	6,671	1,670	33.39%
5	River Grove	Putnam	15,436	14,706	(730)	-4.73%
6	River Park	Putnam	28,115	23,052	(5,063)	-18.01%
7	Rosemont/Rolling Green	Citrus	20,615	17,489	(3,126)	-15.16%
8	Salt Springs	Marion	14,856	17,357	2,501	16.83%
9	Samira Villas	Marion	2,534	3,262	728	28.73%
10	Silver Lake Est/Western Shores	Lake	92,723	82,191	(10,532)	-11.36%
11	Silver Lake Oaks	Putnam	7,415	8,137	722	9.74%
12	Skycrest	Lake	10,366	10,703	337	3.25%
13	St. John's Highlands	Putnam	9,631	9,959	328	3.41%
14	Stone Mountain	Lake	7,079	7,134	55	0.78%
15	Sugar Mill	Volusia	80,117	100,482	20,365	25.42%
16	Sugar Mill Woods	Citrus	121,774	170,265	48,491	39.82%
17	Sunny Hills	Washington	58,887	55,878	(3,009)	-5.11%
18	Sunshine Parkway	Lake	26,686	32,047	5,361	20.09%
19	Tropical Park	Osceola	73,069	54,835	(18,234)	-24.95%
20	University Shores	Orange	353,384	366,451	13,067	3.70%
21	Venetian Village	Lake	19,605	11,328	(8,277)	-42.22%
22	Welaka/Saratoga Harbour	Putnam	14,309	16,729	2,420	16.91%
23	Westmont	Orange	24,935	25,499	564	2.26%
24	Windsong	Osceola	18,265	16,877	(1,388)	-7.60%
25	Woodmere	Duval	122,765	127,064	4,299	3.50%
26	Wootens	Putnam	5,689	6,444	755	13.27%
27	Zephyr Shores	Pasco	61,652	47,269	(14,383)	-23.33%
28	**TOTAL - WATER UNIFORM PLANTS**		4,683,765	4,902,435	218,670	4.67%
	NON-UNIFORM PLANTS					
29	Deep Creek	Charlotte	910,732	1,175,963	265,231	29.12%
30	Enterprise	Volusia	7,282	36,862	29,580	406.21%
31	Geneva Lake Estates	Bradford	11,238	13,796	2,558	22.76%
32	Keystone Club Estates	Bradford	15,471	14,141	(1,330)	-8.60%
33	Lakeside	Citrus	0	7,478	7,478	100.00%
34	Lehigh	Lee	600,486	622,026	21,540	3.59%
35	Marco Island	Collier	2,234,141	2,194,512	(39,629)	-1.77%
36	Palm Valley	St. Johns	24,478	24,564	86	0.35%
37	Remington Forest	St. Johns	13,691	15,172	1,481	10.82%
38	Spring Gardens	Citrus	0	3,891	3,891	100.00%
39	Valencia Terrace	Lake	0	13,035	13,035	100.00%
40	**TOTAL - WATER NON-UNIFORM PLANTS**		3,817,519	4,121,440	303,921	7.96%
41	**TOTAL - WATER ALL FPSC PLANTS**		8,501,284	9,023,875	522,591	6.15%
	COUNTY PLANTS					
42	Gibsonia Estates	Polk	11,236	11,039	(197)	-1.75%
43	Hershel Heights	Hillsborough	55,942	61,720	5,778	10.33%
44	Lake Gibson	Polk	39,605	37,472	(2,133)	-5.39%
45	Orange Hill/Sugar Creek	Polk	20,872	20,769	(103)	-0.49%
46	Seaboard	Hillsborough	346,478	379,805	33,327	9.62%
47	Spring Hill	Hernando	648,257	788,277	140,020	21.60%
48	Valrico Hills	Hillsborough	18,953	21,543	2,590	13.67%
49	**TOTAL - WATER COUNTY PLANTS**		1,141,343	1,320,625	179,282	15.71%
50	**TOTAL - WATER ALL PLANTS**		9,642,627	10,344,500	701,873	7.28%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACOUNTS EXPENSES (.7) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference $	Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	24,462	28,996	4,535	18.54%
2	Apache Shores	Citrus	2,534	3,004	470	18.55%
3	Apple Valley	Seminole	15,824	18,757	2,933	18.54%
4	Bay Lake Estates	Osceola	1,166	1,384	216	18.52%
5	Beacon Hills	Duval	50,675	60,067	9,392	18.53%
6	Beecher's Point	Putnam	716	850	132	18.44%
7	Burnt Store	Charlotte/Lee	6,386	7,570	1,185	18.56%
8	Carlton Village	Lake	2,100	2,490	390	18.57%
9	Chuluota	Seminole	11,072	13,124	2,052	18.53%
10	Citrus Park	Marion	5,853	6,938	1,084	18.52%
11	Citrus Springs	Citrus	29,931	35,479	5,549	18.54%
12	Crystal River Highl.	Citrus	1,234	1,463	230	18.64%
13	Daetwyler Shores	Orange	2,084	2,471	387	18.57%
14	Deltona	Volusia	380,918	451,521	70,602	18.53%
15	Del Ray Manor	Seminole	1,002	1,186	186	18.56%
16	Druid Hills	Seminole	4,152	4,922	769	18.52%
17	East Lk Harris Est	Lake	2,884	3,419	536	18.59%
18	Fern Park	Seminole	3,003	3,558	557	18.55%
19	Fern Terrace	Lake	2,050	2,431	380	18.54%
20	Fisherman's Haven	Seminole	2,316	2,747	431	18.61%
21	Fountains	Osceola	483	573	89	18.43%
22	Fox Run	Martin	1,666	1,977	308	18.49%
23	Friendly Center	Lake	333	395	62	18.62%
24	Golden Terrace	Citrus	1,766	2,095	327	18.52%
25	Gospel Island Est	Citrus	133	158	24	18.05%
26	Grand Terrace	Lake	1,835	2,174	340	18.53%
27	Harmony Homes	Seminole	1,051	1,245	196	18.65%
28	Hermits Cove	Putnam	2,901	3,439	538	18.55%
29	Hobby Hills	Lake	1,601	1,897	296	18.49%
30	Holiday Haven	Lake	1,852	2,194	342	18.47%
31	Holiday Heights	Orange	883	1,048	165	18.69%
32	Imperial Mobile Terr	Lake	4,018	4,763	745	18.54%
33	Intercession City	Osceola	4,218	5,001	783	18.56%
34	Interlachen /Park Manor	Putnam	4,103	4,862	761	18.55%
35	Jungle Den	Volusia	1,884	2,233	350	18.58%
36	Keystone Heights	Clay	16,441	19,489	3,049	18.55%
37	Kingswood	Brevard	1,033	1,225	192	18.59%
38	Lake Ajay Estates	Osceola	1,417	1,680	264	18.63%
39	Lake Brantley	Seminole	1,101	1,305	205	18.62%
40	Lake Conway Park	Orange	1,417	1,680	264	18.63%
41	Lake Harriet Estates	Seminole	4,702	5,574	872	18.55%
42	Lakeview Villas	Clay	200	237	37	18.50%
43	Leilani Heights	Martin	6,522	7,728	1,209	18.54%
44	Leisure Lakes	Highlands	4,051	4,803	752	18.56%
45	Marco Shores	Collier	4,837	5,732	896	18.52%
46	Marion Oaks	Marion	41,921	49,690	7,769	18.53%
47	Meredith Manor	Seminole	10,856	12,867	2,011	18.52%
48	Morningview	Lake	601	712	111	18.47%
49	Oak Forest	Citrus	2,385	2,826	442	18.53%
50	Oakwood	Brevard	3,385	4,012	628	18.55%
51	Palisades	Lake	567	672	107	18.87%
52	Palm Port	Putnam	1,651	1,957	306	18.53%
53	Palm Terrace	Pasco	19,777	23,442	3,665	18.53%
54	Palms Mobile Home	Lake	967	1,146	180	18.61%
55	Picciola Island	Lake	2,202	2,609	409	18.57%
56	Pine Ridge	Citrus	11,089	13,144	2,056	18.54%
57	Pine Ridge Estates	Osceola	3,534	4,190	657	18.59%
58	Piney Woods	Lake	2,784	3,301	517	18.57%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACOUNTS EXPENSES (.7) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	5,736	6,799	1,064	18.55%
2	Pomona Park	Putnam	2,784	3,301	517	18.57%
3	Postmaster Village	Clay	2,602	3,083	482	18.52%
4	Quail Ridge	Lake	251	296	46	18.33%
5	River Grove	Putnam	1,750	2,075	324	18.51%
6	River Park	Putnam	5,871	6,957	1,088	18.53%
7	Rosemont/Rolling Green	Citrus	2,001	2,372	370	18.49%
8	Salt Springs	Marion	1,934	2,293	358	18.51%
9	Samira Villas	Marion	33	40	6	18.18%
10	Silver Lake Est/Western Shores	Lake	22,445	26,604	4,159	18.53%
11	Silver Lake Oaks	Putnam	434	514	80	18.43%
12	Skycrest	Lake	1,901	2,253	352	18.52%
13	St. John's Highlands	Putnam	1,366	1,621	254	18.59%
14	Stone Mountain	Lake	118	138	21	17.80%
15	Sugar Mill	Volusia	10,355	12,274	1,920	18.54%
16	Sugar Mill Woods	Citrus	37,451	44,393	6,943	18.54%
17	Sunny Hills	Washington	7,102	8,420	1,317	18.54%
18	Sunshine Parkway	Lake	167	198	30	17.96%
19	Tropical Park	Osceola	9,054	10,733	1,680	18.56%
20	University Shores	Orange	56,395	66,847	10,452	18.53%
21	Venetian Village	Lake	2,268	2,688	420	18.52%
22	Welaka/Saratoga Harbour	Putnam	2,252	2,668	416	18.47%
23	Westmont	Orange	2,185	2,589	405	18.54%
24	Windsong	Osceola	1,750	2,075	324	18.51%
25	Woodmere	Duval	19,460	23,066	3,608	18.54%
26	Wootens	Putnam	351	415	65	18.52%
27	Zephyr Shores	Pasco	8,069	9,566	1,495	18.53%
28	**TOTAL - WATER UNIFORM PLANTS**		928,614	1,100,736	172,136	18.53%
	NON-UNIFORM PLANTS					
29	Deep Creek	Charlotte	49,223	58,348	9,124	18.54%
30	Enterprise	Volusia	3,636	4,309	672	18.48%
31	Geneva Lake Estates	Bradford	1,451	1,720	271	18.68%
32	Keystone Club Estates	Bradford	2,534	3,004	470	18.55%
33	Lakeside	Citrus	0	1,720	1,719	100.00%
34	Lehigh	Lee	143,154	169,686	26,534	18.54%
35	Marco Island	Collier	96,763	114,699	17,937	18.54%
36	Palm Valley	St. Johns	3,435	4,072	637	18.54%
37	Remington Forest	St. Johns	1,068	1,265	199	18.63%
38	Spring Gardens	Citrus	0	2,411	2,411	100.00%
39	Valencia Terrace	Lake	0	8,894	8,895	100.00%
40	**TOTAL - WATER NON-UNIFORM PLANTS**		301,264	370,127	68,869	22.86%
41	**TOTAL - WATER ALL FPSC PLANTS**		1,229,878	1,470,863	241,005	19.59%
	COUNTY PLANTS					
42	Gibsonia Estates	Polk	2,717	3,222	503	18.51%
43	Hershel Heights	Hillsborough	5,319	6,305	985	18.52%
44	Lake Gibson	Polk	12,890	15,279	2,388	18.53%
45	Orange Hill/Sugar Creek	Polk	3,870	4,586	716	18.50%
46	Seaboard	Hillsborough	42,905	50,856	7,953	18.54%
47	Spring Hill	Hernando	405,913	481,149	75,237	18.54%
48	Valrico Hills	Hillsborough	5,902	6,997	1,094	18.54%
49	**TOTAL - WATER COUNTY PLANTS**		479,516	568,394	88,876	18.53%
50	**TOTAL - WATER ALL PLANTS**		1,709,394	2,039,257	329,881	19.30%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	83,942	84,631	689	0.82%
2	Apache Shores	Citrus	8,696	8,769	69	0.79%
3	Apple Valley	Seminole	54,695	54,747	53	0.10%
4	Bay Lake Estates	Osceola	4,004	4,038	33	0.82%
5	Beacon Hills	Duval	173,888	175,319	1,428	0.82%
6	Beecher's Point	Putnam	2,461	2,481	21	0.85%
7	Burnt Store	Charlotte/Lee	21,915	22,095	180	0.82%
8	Carlton Village	Lake	7,208	7,269	58	0.80%
9	Chuluota	Seminole	38,269	38,306	37	0.10%
10	Citrus Park	Marion	20,085	20,249	164	0.82%
11	Citrus Springs	Citrus	102,709	103,553	844	0.82%
12	Crystal River Highl.	Citrus	4,235	4,269	34	0.80%
13	Daetwyler Shores	Orange	7,153	7,211	58	0.81%
14	Deltona	Volusia	1,307,111	1,317,862	10,749	0.82%
15	Dol Ray Manor	Seminole	3,456	3,461	3	0.09%
16	Druid Hills	Seminole	14,350	14,365	14	0.10%
17	East Lk Harris Est	Lake	9,899	9,980	81	0.82%
18	Fern Park	Seminole	10,374	10,384	8	0.08%
19	Fern Terrace	Lake	7,037	7,096	58	0.82%
20	Fisherman's Haven	Seminole	7,954	8,019	64	0.80%
21	Fountains	Osceola	1,658	1,673	14	0.84%
22	Fox Run	Martin	5,722	5,769	49	0.86%
23	Friendly Center	Lake	1,144	1,154	9	0.79%
24	Golden Terrace	Citrus	6,066	6,115	49	0.81%
25	Gospel Island Est	Citrus	456	462	1	0.22%
26	Grand Terrace	Lake	6,296	6,346	50	0.79%
27	Harmony Homes	Seminole	3,634	3,634	4	0.11%
28	Hermits Cove	Putnam	9,956	10,038	83	0.83%
29	Hobby Hills	Lake	5,493	5,538	48	0.87%
30	Holiday Haven	Lake	6,352	6,404	52	0.82%
31	Holiday Heights	Orange	3,033	3,058	24	0.79%
32	Imperial Mobile Terr	Lake	13,791	13,903	112	0.81%
33	Intercession City	Osceola	14,476	14,595	119	0.82%
34	Interlachen /Park Manor	Putnam	14,078	14,192	115	0.82%
35	Jungle Den	Volusia	6,467	6,519	53	0.82%
36	Keystone Heights	Clay	56,418	56,882	466	0.83%
37	Kingswood	Brevard	3,547	3,577	31	0.87%
38	Lake Ajay Estates	Osceola	4,862	4,904	41	0.84%
39	Lake Brantley	Seminole	3,801	3,808	5	0.13%
40	Lake Conway Park	Orange	4,862	4,904	41	0.84%
41	Lake Harriet Estates	Seminole	16,253	16,268	15	0.09%
42	Lakeview Villas	Clay	687	692	5	0.73%
43	Leilani Heights	Martin	22,372	22,557	184	0.82%
44	Leisure Lakes	Highlands	13,903	14,019	113	0.81%
45	Marco Shores	Collier	16,595	16,730	137	0.83%
46	Marion Oaks	Marion	143,848	145,032	1,185	0.82%
47	Meredith Manor	Seminole	37,519	37,556	34	0.09%
48	Morningview	Lake	2,060	2,077	17	0.83%
49	Oak Forest	Citrus	8,184	8,250	67	0.82%
50	Oakwood	Brevard	11,618	11,711	94	0.81%
51	Palisades	Lake	1,945	1,961	17	0.87%
52	Palm Port	Putnam	5,666	5,711	46	0.81%
53	Palm Terrace	Pasco	67,861	68,420	557	0.82%
54	Palms Mobile Home	Lake	3,321	3,346	28	0.84%
55	Picciola Island	Lake	7,553	7,615	62	0.82%
56	Pine Ridge	Citrus	38,050	41,015	(2,337)	-6.14%
57	Pine Ridge Estates	Osceola	17,434	12,230	100	0.57%
58	Piney Woods	Lake	9,556	9,634	77	0.81%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1995
TOTAL WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference $	Difference %
	UNIFORM PLANTS					
1	Point O' Woods	Citrus	19,682	19,845	161	0.82%
2	Pomona Park	Putnam	9,556	9,634	77	0.81%
3	Postmaster Village	Clay	8,926	9,000	73	0.82%
4	Quail Ridge	Lake	858	865	6	0.70%
5	River Grove	Putnam	6,007	6,057	47	0.78%
6	River Park	Putnam	20,141	20,307	166	0.82%
7	Rosemont/Rolling Green	Citrus	6,866	6,923	56	0.82%
8	Salt Springs	Marion	6,639	6,692	53	0.80%
9	Samira Villas	Marion	114	115	0	0.00%
10	Silver Lake Est/Western Shores	Lake	77,018	77,650	636	0.83%
11	Silver Lake Oaks	Putnam	1,487	1,500	14	0.94%
12	Skycrest	Lake	6,523	6,577	54	0.83%
13	St. John's Highlands	Putnam	4,692	4,731	39	0.83%
14	Stone Mountain	Lake	398	404	4	1.01%
15	Sugar Mill	Volusia	35,534	35,825	290	0.82%
16	Sugar Mill Woods	Citrus	128,513	129,571	1,055	0.82%
17	Sunny Hills	Washington	24,377	24,576	201	0.82%
18	Sunshine Parkway	Lake	573	577	5	0.87%
19	Tropical Park	Osceola	31,069	31,325	256	0.82%
20	University Shores	Orange	193,513	195,106	1,591	0.82%
21	Venetian Village	Lake	7,780	7,846	63	0.81%
22	Welaka/Saratoga Harbour	Putnam	7,724	7,788	63	0.82%
23	Westmont	Orange	7,495	7,557	60	0.80%
24	Windsong	Osceola	6,007	6,057	47	0.78%
25	Woodmere	Duval	66,774	67,324	548	0.82%
26	Wootens	Putnam	1,200	1,211	10	0.83%
27	Zephyr Shores	Pasco	27,693	27,922	229	0.83%
28	**TOTAL - WATER UNIFORM PLANTS**		3,193,137	3,215,387	22,216	0.70%
	NON-UNIFORM PLANTS					
29	Deep Creek	Charlotte	166,797	168,188	1,389	0.83%
30	Enterprise	Volusia	11,815	11,919	99	0.84%
31	Geneva Lake Estates	Bradford	4,714	4,757	41	0.87%
32	Keystone Club Estates	Bradford	8,238	8,310	69	0.84%
33	Lakeside	Citrus	0	4,757	4,757	100.00%
34	Lehigh	Lee	502,062	506,100	4,037	0.80%
35	Marco Island	Collier	355,857	358,584	2,727	0.77%
36	Palm Valley	St. Johns	11,165	11,263	94	0.84%
37	Remington Forest	St. Johns	3,469	3,499	31	0.89%
38	Spring Gardens	Citrus	0	6,670	6,671	100.00%
39	Valencia Terrace	Lake	0	24,603	24,605	100.00%
40	**TOTAL - WATER NON-UNIFORM PLANTS**		1,064,117	1,108,650	44,520	4.18%
41	**TOTAL - WATER ALL FPSC PLANTS**		4,257,254	4,324,037	66,736	1.57%
	COUNTY PLANTS					
42	Gibsonia Estates	Polk	8,834	8,912	77	0.87%
43	Hershel Heights	Hillsborough	20,553	18,256	(2,297)	-11.18%
44	Lake Gibson	Polk	41,899	42,263	363	0.87%
45	Orange Hill/Sugar Creek	Polk	12,574	12,684	110	0.87%
46	Seaboard	Hillsborough	141,615	143,903	2,286	1.61%
47	Spring Hill	Hernando	1,392,887	1,404,339	11,454	0.82%
48	Valrico Hills	Hillsborough	19,189	19,355	166	0.87%
49	**TOTAL - WATER COUNTY PLANTS**		1,637,551	1,649,711	12,159	0.74%
50	**TOTAL - WATER ALL PLANTS**		5,894,805	5,973,748	78,895	1.34%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	169,541	270,155	100,613	59.34%	24.85%	8.88%	35.94%	230,478	39,676	17.21%
2	Apache Shores	Citrus	12/31/91	22,314	26,576	4,259	19.09%	-5.59%	8.88%	2.80%	22,937	3,636	15.85%
3	Apple Valley	Seminole	12/31/91	91,440	157,890	66,448	72.67%	3.49%	8.88%	12.68%	103,036	54,852	53.24%
4	Bay Lake Estates	Osceola	12/31/91	13,568	20,923	7,354	54.20%	7.69%	8.88%	17.26%	15,909	5,013	31.51%
5	Beacon Hills	Duval	12/31/91	309,445	446,325	136,879	44.23%	16.79%	8.88%	27.17%	393,524	52,800	13.42%
6	Beecher's Point	Putnam	12/31/91	9,450	27,203	17,753	187.86%	10.26%	8.88%	20.05%	11,346	15,857	139.76%
7	Burnt Store	Charlotte/Lee	12/31/91	110,676	158,303	47,627	43.03%	105.91%	8.88%	124.21%	248,143	(89,840)	-36.20%
8	Carlton Village	Lake	12/31/91	13,862	25,276	11,413	82.33%	22.33%	8.88%	33.20%	18,463	6,812	36.90%
9	Chuluota	Seminole	12/31/91	89,932	117,925	27,991	31.12%	3.11%	8.88%	12.27%	100,963	16,960	16.80%
10	Citrus Park	Marion	12/31/91	44,462	53,807	9,346	21.02%	-0.57%	8.88%	8.27%	48,136	5,672	11.78%
11	Citrus Springs	Citrus	12/31/91	194,901	248,397	53,496	27.45%	8.85%	8.88%	18.52%	231,004	17,393	7.53%
12	Crystal River Highl.	Citrus	12/31/91	16,239	19,222	2,984	18.38%	10.45%	8.88%	20.26%	19,529	(306)	-1.57%
13	Daetwyler Shores	Orange	12/31/91	21,612	30,187	8,576	39.68%	-3.10%	8.88%	5.51%	22,803	7,385	32.39%
14	Deltona	Volusia	12/31/91	2,288,802	2,840,559	551,755	24.11%	4.44%	8.88%	13.72%	2,602,773	237,784	9.14%
15	Doi Ray Manor	Seminole	12/31/91	13,052	29,978	16,924	129.67%	1.69%	8.88%	10.73%	14,452	15,524	107.42%
16	Druid Hills	Seminole	12/31/91	35,982	54,351	18,367	51.04%	-1.19%	8.88%	7.59%	38,715	15,634	40.38%
17	East Lk Harris Est	Lake	12/31/91	16,122	23,949	7,826	48.54%	1.17%	8.88%	10.16%	17,759	6,189	34.85%
18	Fern Park	Seminole	12/31/91	22,602	30,484	7,882	34.87%	-2.17%	8.88%	6.52%	24,073	6,411	26.63%
19	Fern Terrace	Lake	12/31/91	13,324	21,712	8,389	62.96%	0.00%	8.88%	8.88%	14,507	7,206	49.67%
20	Fisherman's Haven	Seminole	12/31/91	17,910	32,248	14,336	80.04%	1.46%	8.88%	10.47%	19,784	12,462	62.99%
21	Fountains	Osceola	12/31/91	7,359	20,340	12,980	176.38%	262.50%	8.88%	294.70%	29,047	(8,708)	-29.98%
22	Fox Run	Martin	12/31/91	33,267	42,464	9,196	27.64%	8.70%	8.88%	18.35%	39,373	3,090	7.85%
23	Friendly Center	Lake	12/31/91	4,365	5,370	1,005	23.02%	0.00%	8.88%	8.88%	4,751	619	13.03%
24	Golden Terrace	Citrus	12/31/91	15,844	21,415	5,572	35.17%	0.95%	8.88%	9.92%	17,414	4,002	22.98%
25	Gospel Island Est	Citrus	12/31/91	9,304	7,593	(1,713)	-18.41%	0.00%	8.88%	8.88%	10,129	(2,538)	-25.06%
26	Grand Terrace	Lake	12/31/91	7,456	18,935	11,481	153.98%	66.67%	8.88%	81.47%	13,532	5,405	39.94%
27	Harmony Homes	Seminole	12/31/91	11,924	16,186	4,262	35.74%	-1.56%	8.88%	7.18%	12,780	3,406	26.65%
28	Hermits Cove	Putnam	12/31/91	18,678	32,453	13,773	73.74%	-2.25%	8.88%	6.44%	19,880	12,571	63.23%
29	Hobby Hills	Lake	12/31/91	13,992	14,195	204	1.46%	-5.88%	8.88%	2.48%	14,336	(140)	-0.98%
30	Holiday Haven	Lake	12/31/91	22,332	34,110	11,780	52.75%	-1.77%	8.88%	6.96%	23,887	10,225	42.81%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Holiday Heights	Orange	12/31/91	9,967	12,108	2,142	21.49%	0.00%	8.88%	8.88%	10,853	1,256	11.57%
2	Imperial Mobile Terr	Lake	12/31/91	26,696	36,008	9,311	34.88%	-1.63%	8.88%	7.11%	28,592	7,415	25.93%
3	Intercession City	Osceola	12/31/91	51,405	55,765	4,358	8.48%	-1.17%	8.88%	7.61%	55,316	447	0.81%
4	Interlachen /Park Manor	Putnam	12/31/91	33,446	47,608	14,162	42.34%	0.00%	8.88%	8.88%	36,417	11,191	30.73%
5	Jungle Den	Volusia	12/31/91	21,995	21,278	(717)	-3.26%	-2.59%	8.88%	6.07%	23,329	(2,051)	-8.79%
6	Keystone Heights	Clay	12/31/91	116,466	149,895	33,429	28.70%	0.31%	8.88%	9.22%	127,200	22,695	17.84%
7	Kingswood	Brevard	12/31/91	13,479	13,086	(392)	-2.91%	-1.59%	8.88%	7.16%	14,444	(1,357)	-9.39%
8	Lake Ajay Estates	Osceola	12/31/91	10,882	47,239	36,359	334.12%	142.86%	8.88%	164.43%	28,776	18,465	64.17%
9	Lake Brantley	Seminole	12/31/91	11,770	14,599	2,829	24.04%	0.00%	8.88%	8.88%	12,816	1,783	13.91%
10	Lake Conway Park	Orange	12/31/91	15,579	19,228	3,651	23.44%	0.00%	8.88%	8.88%	16,962	2,268	13.37%
11	Lake Harriet Estates	Seminole	12/31/91	35,110	49,226	14,116	40.21%	-1.05%	8.88%	7.74%	37,828	11,398	30.13%
12	Lakeview Villas	Clay	12/31/91	4,855	4,651	(203)	-4.18%	-7.69%	8.88%	0.51%	4,879	(227)	-4.65%
13	Leilani Heights	Martin	12/31/91	49,529	70,355	20,825	42.05%	0.00%	8.88%	8.88%	53,929	16,425	30.46%
14	Leisure Lakes	Highlands	12/31/91	31,450	39,631	8,179	26.01%	-0.41%	8.88%	8.44%	34,103	5,526	16.20%
15	Marco Shores	Collier	12/31/91	81,025	137,285	56,260	69.44%	5.07%	8.88%	14.41%	92,696	44,589	48.10%
16	Marion Oaks	Marion	12/31/91	236,386	343,574	107,188	45.34%	13.65%	8.88%	23.75%	292,528	51,046	17.45%
17	Meredith Manor	Seminole	12/31/91	70,241	105,073	34,833	49.59%	-4.12%	8.88%	4.39%	73,326	31,748	43.30%
18	Morningview	Lake	12/31/91	7,705	10,572	2,867	37.21%	2.86%	8.88%	11.99%	8,628	1,944	22.53%
19	Oak Forest	Citrus	12/31/91	22,607	25,269	2,662	11.78%	3.62%	8.88%	12.83%	25,509	(240)	-0.94%
20	Oakwood	Brevard	12/31/91	34,904	38,883	3,979	11.40%	4.10%	8.88%	13.35%	39,563	(680)	-1.72%
21	Palisades	Lake	12/31/91	4,267	13,722	9,455	221.58%	750.00%	8.88%	825.51%	39,492	(25,770)	-65.25%
22	Palm Port	Putnam	12/31/91	12,285	21,476	9,191	74.81%	8.79%	8.88%	18.46%	14,552	6,924	47.58%
23	Palm Terrace	Pasco	12/31/91	285,100	256,406	(28,697)	-10.07%	0.17%	8.88%	9.07%	310,954	(54,551)	-17.54%
24	Palms Mobile Home	Lake	12/31/91	7,419	14,701	7,283	98.17%	-4.92%	8.88%	3.53%	7,682	7,020	91.38%
25	Picciola Island	Lake	12/31/91	12,829	39,104	26,274	204.80%	0.76%	8.88%	9.72%	14,073	25,030	177.86%
26	Pine Ridge	Citrus	12/31/91	67,692	126,091	58,399	86.27%	66.25%	8.88%	81.02%	122,535	3,556	2.90%
27	Pine Ridge Estates	Osceola	12/31/91	17,855	38,057	20,203	113.15%	23.26%	8.88%	34.21%	23,962	14,096	58.83%
28	Piney Woods	Lake	12/31/91	19,363	32,611	13,248	68.42%	-1.18%	8.88%	7.60%	20,835	11,776	56.52%
29	Point O' Woods	Citrus	12/31/91	39,775	49,476	9,702	24.39%	5.52%	8.88%	14.90%	45,701	3,776	8.26%
30	Pomona Park	Putnam	12/31/91	18,781	31,401	12,620	67.20%	3.73%	8.88%	12.94%	21,211	10,190	48.04%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Postmaster Village	Clay	12/31/91	30,215	33,747	3,533	11.69%	2.63%	8.88%	11.75%	33,766	(18)	-0.05%
2	Quail Ridge	Lake	12/31/91	2,750	6,109	3,359	122.15%	36.36%	8.88%	48.48%	4,083	2,026	49.62%
3	River Grove	Putnam	12/31/91	16,172	23,195	7,026	43.45%	-1.87%	8.88%	6.85%	17,279	5,919	34.26%
4	River Park	Putnam	12/31/91	34,950	54,125	19,176	54.87%	1.73%	8.88%	10.77%	38,716	15,410	39.80%
5	Rosemont/Rolling Green	Citrus	12/31/91	28,320	29,483	1,163	4.11%	12.15%	8.88%	22.11%	34,584	(5,101)	-14.75%
6	Salt Springs	Marion	12/31/91	23,017	23,428	411	1.79%	3.57%	8.88%	12.77%	25,957	(2,529)	-9.74%
7	Samira Villas	Marion	12/31/91	4,946	2,682	(2,266)	-45.81%	0.00%	8.88%	8.88%	5,383	(2,703)	-50.21%
8	Silver Lake Est/Western Shores	Lake	12/31/91	133,970	192,184	58,215	43.45%	10.96%	8.88%	20.82%	161,867	30,318	18.73%
9	Silver Lake Oaks	Putnam	12/31/91	9,371	9,336	(35)	-0.37%	0.00%	8.88%	8.88%	10,202	(866)	-8.49%
10	Skycrest	Lake	12/31/91	10,851	18,790	7,939	73.16%	-0.87%	8.88%	7.94%	11,711	7,079	60.45%
11	St. John's Highlands	Putnam	12/31/91	10,857	15,690	4,832	44.51%	3.80%	8.88%	13.02%	12,269	3,420	27.88%
12	Stone Mountain	Lake	12/31/91	4,589	7,596	3,003	65.44%	16.67%	8.88%	27.03%	5,830	1,762	30.22%
13	Sugar Mill	Volusia	12/31/91	100,599	126,005	25,408	25.26%	3.33%	8.88%	12.51%	113,181	12,826	11.33%
14	Sugar Mill Woods	Citrus	12/31/91	208,463	287,740	79,276	38.03%	24.36%	8.88%	35.41%	282,282	5,457	1.93%
15	Sunny Hills	Washington	12/31/91	77,351	90,367	13,015	16.83%	2.40%	8.88%	11.50%	86,247	4,119	4.78%
16	Sunshine Parkway	Lake	12/31/91	12,014	27,425	15,413	128.29%	42.86%	8.88%	55.55%	18,689	8,738	46.75%
17	Tropical Park	Osceola	12/31/91	68,549	113,193	44,642	65.12%	-1.81%	8.88%	6.92%	73,288	39,903	54.45%
18	University Shores	Orange	12/31/91	405,073	603,292	198,220	48.93%	19.76%	8.88%	30.40%	528,210	75,083	14.21%
19	Venetian Village	Lake	12/31/91	16,804	29,654	12,848	76.46%	3.82%	8.88%	13.04%	18,995	10,657	56.10%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	19,918	24,285	4,365	21.91%	2.27%	8.88%	11.36%	22,179	2,104	9.49%
21	Westmont	Orange	12/31/91	24,407	34,615	10,205	41.81%	7.38%	8.88%	16.92%	28,535	6,077	21.30%
22	Windsong	Osceola	12/31/91	18,313	26,024	7,714	42.12%	-3.67%	8.88%	4.89%	19,209	6,818	35.49%
23	Woodmere	Duval	12/31/91	154,140	208,999	54,858	35.59%	8.46%	8.88%	18.09%	182,028	26,970	14.82%
24	Wootens	Putnam	12/31/91	4,846	7,241	2,393	49.38%	23.53%	8.88%	34.50%	6,519	720	11.04%
25	Zephyr Shores	Pasco	12/31/91	55,871	97,416	41,545	74.36%	-5.84%	8.88%	2.53%	57,284	40,132	70.06%
26	**TOTAL - WATER UNIFORM PLANTS**			6,506,976	8,805,524	2,298,532	35.32%	8.04%	8.88%	17.64%	7,820,447	985,061	12.60%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	NON-UNIFORM PLANTS												
1	Deep Creek	Charlotte	12/31/90	665,807	1,126,756	460,949	69.23%	21.28%	13.47%	37.61%	916,241	210,515	22.98%
2	Enterprise	Volusia	5/31/85	22,963	22,734	(229)	-1.00%	130.69%	40.70%	224.58%	74,534	(51,800)	-69.50%
3	Geneva Lake Estates	Bradford	12/31/89	15,420	17,404	1,984	12.87%	17.57%	19.60%	40.61%	21,682	(4,278)	-19.73%
4	Keystone Club Estates	Bradford	12/31/89	22,380	26,244	3,864	17.27%	19.69%	19.60%	43.14%	32,035	(5,790)	-18.08%
5	Lehigh	Lee	09/30/91	1,005,291	1,245,702	240,411	23.91%	-0.76%	9.69%	8.85%	1,094,284	151,417	13.84%
6	Marco Island	Collier	04/30/92	2,258,863	2,686,760	427,897	18.94%	6.03%	8.01%	14.52%	2,586,948	99,813	3.86%
7	Palm Valley	St. Johns	12/31/89	41,388	39,078	(2,310)	-5.58%	7.85%	19.60%	28.99%	53,386	(14,308)	-26.80%
8	Remington Forest	St. Johns	12/31/89	7,320	18,227	10,907	149.00%	178.26%	19.60%	232.79%	24,360	(6,133)	-25.18%
9	**TOTAL - WATER NON-UNIFORM PLANTS**			4,039,432	5,182,905	1,143,473	28.31%	5.86%	18.10%	25.01%	4,803,469	379,436	7.90%
10	**TOTAL - WATER ALL FPSC PLANTS**			10,546,408	13,988,429	3,442,005	32.64%	7.50%	9.62%	17.84%	12,623,916	1,364,497	10.81%
	COUNTY PLANTS												
11	Gibsonia Estates		12/31/88	8,185	22,789	14,604	178.43%	10.14%	25.36%	38.06%	11,301	11,489	101.66%
12	Hershel Heights		12/31/90	41,612	81,813	40,201	96.61%	0.63%	13.47%	14.18%	47,513	34,300	72.19%
13	Lake Gibson		12/31/88	53,127	94,394	41,267	77.68%	5.31%	25.36%	32.02%	70,138	24,256	34.58%
14	Orange Hill/Sugar Creek		04/30/89	16,697	37,315	20,618	123.49%	4.04%	19.60%	24.42%	20,775	16,540	79.62%
15	Seaboard		08/31/91	448,560	530,999	82,439	18.38%	0.51%	10.01%	10.57%	495,989	35,011	7.06%
16	Spring Hill		12/31/91	1,991,610	2,447,055	455,445	22.87%	7.57%	8.88%	17.13%	2,332,695	114,361	4.90%
17	Valrico Hills		12/31/89	29,613	44,044	14,431	48.73%	2.02%	19.60%	22.01%	36,131	7,913	21.90%
18	**TOTAL - WATER COUNTY PLANTS**			2,589,404	3,258,411	669,007	25.84%	6.67%	17.13%	24.94%	3,014,541	243,870	8.09%
19	**TOTAL - WATER ALL PLANTS**			13,135,812	17,246,839	4,111,012	31.30%	7.27%	10.11%	18.11%	15,638,457	1,608,366	10.28%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	97,303	161,752	64,449	66.24%	24.85%	8.88%	35.94%	132,275	29,477	22.28%
2	Apache Shores	Citrus	12/31/91	12,492	15,345	2,853	22.84%	-5.59%	8.88%	2.80%	12,640	2,505	19.51%
3	Apple Valley	Seminole	12/31/91	34,393	87,370	52,977	154.03%	3.49%	8.88%	12.68%	38,755	48,615	125.44%
4	Bay Lake Estates	Osceola	12/31/91	10,253	15,750	5,497	53.61%	7.69%	8.88%	17.26%	12,023	3,727	31.00%
5	Beacon Hills	Duval	12/31/91	146,813	221,761	74,948	51.05%	16.79%	8.88%	27.17%	186,701	35,060	18.78%
6	Beecher's Point	Putnam	12/31/91	7,370	24,026	16,656	226.00%	10.26%	8.88%	20.05%	8,849	15,177	171.51%
7	Burnt Store	Charlotte/Lee	12/31/91	101,514	130,002	28,488	28.06%	105.91%	8.88%	124.21%	227,604	(97,602)	-42.88%
8	Carlton Village	Lake	12/31/91	8,194	15,966	7,772	94.85%	22.33%	8.88%	33.20%	10,915	5,051	46.28%
9	Chuluota	Seminole	12/31/91	50,154	68,583	18,429	36.74%	3.11%	8.88%	12.27%	56,307	12,276	21.80%
10	Citrus Park	Marion	12/31/91	22,402	27,871	5,469	24.41%	-0.57%	8.88%	8.27%	24,254	3,617	14.91%
11	Citrus Springs	Citrus	12/31/91	93,365	115,757	22,392	23.98%	8.85%	8.88%	18.52%	110,660	5,097	4.61%
12	Crystal River Highl.	Citrus	12/31/91	12,296	13,754	1,458	11.86%	10.45%	8.88%	20.26%	14,786	(1,032)	-6.98%
13	Daetwyler Shores	Orange	12/31/91	13,783	20,950	7,167	52.00%	-3.10%	8.88%	5.51%	14,543	6,407	44.06%
14	Deltona	Volusia	12/31/91	924,203	1,152,529	228,326	24.71%	4.44%	8.88%	13.72%	1,050,982	101,547	9.66%
15	Del Ray Manor	Seminole	12/31/91	9,745	25,519	15,774	161.87%	1.69%	8.88%	10.73%	10,790	14,729	136.51%
16	Druid Hills	Seminole	12/31/91	20,593	35,848	15,255	74.08%	-1.19%	8.88%	7.59%	22,157	13,691	61.79%
17	East Lk Harris Est	Lake	12/31/91	5,602	11,165	5,563	99.30%	1.17%	8.88%	10.16%	6,171	4,994	80.93%
18	Fern Park	Seminole	12/31/91	11,332	17,107	5,775	50.96%	-2.17%	8.88%	6.52%	12,070	5,037	41.73%
19	Fern Terrace	Lake	12/31/91	5,587	12,622	7,035	125.92%	0.00%	8.88%	8.88%	6,084	6,538	107.46%
20	Fisherman's Haven	Seminole	12/31/91	9,177	21,977	12,800	139.48%	1.46%	8.88%	10.47%	10,138	11,839	116.78%
21	Fountains	Osceola	12/31/91	6,869	18,197	11,328	164.91%	262.50%	8.88%	294.70%	27,113	(8,916)	-32.88%
22	Fox Run	Martin	12/31/91	27,510	35,075	7,565	27.50%	8.70%	8.88%	18.35%	32,558	2,517	7.73%
23	Friendly Center	Lake	12/31/91	3,745	3,893	148	3.95%	0.00%	8.88%	8.88%	4,077	(184)	-4.51%
24	Golden Terrace	Citrus	12/31/91	9,774	13,582	3,808	38.96%	0.95%	8.88%	9.92%	10,743	2,839	26.43%
25	Gospel Island Est	Citrus	12/31/91	9,306	7,002	(2,304)	-24.76%	0.00%	8.88%	8.88%	10,133	(3,131)	-30.90%
26	Grand Terrace	Lake	12/31/91	3,202	10,806	7,604	237.48%	66.67%	8.88%	81.47%	5,811	4,995	85.96%
27	Harmony Homes	Seminole	12/31/91	8,454	11,504	3,050	36.08%	-1.56%	8.88%	7.18%	9,061	2,443	26.96%
28	Hermits Cove	Putnam	12/31/91	7,647	19,595	11,948	156.24%	-2.25%	8.88%	6.44%	8,139	11,456	140.75%
29	Hobby Hills	Lake	12/31/91	8,138	7,102	(1,036)	-12.73%	-5.88%	8.88%	2.48%	8,339	(1,237)	-14.83%
30	Holiday Haven	Lake	12/31/91	15,267	25,908	10,641	69.70%	-1.77%	8.88%	6.96%	16,330	9,578	58.65%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Holiday Heights	Orange	12/31/91	6,439	8,191	1,752	27.21%	0.00%	8.88%	8.88%	7,012	1,179	16.81%
2	Imperial Mobile Terr	Lake	12/31/91	11,239	18,199	6,960	61.93%	-1.63%	8.88%	7.11%	12,037	6,162	51.19%
3	Intercession City	Osceola	12/31/91	35,437	37,070	1,633	4.61%	-1.17%	8.88%	7.61%	38,133	(1,063)	-2.79%
4	Interlachen /Park Manor	Putnam	12/31/91	18,679	29,430	10,751	57.56%	0.00%	8.88%	8.88%	20,339	9,091	44.70%
5	Jungle Den	Volusia	12/31/91	14,732	12,928	(1,804)	-12.25%	-2.59%	8.88%	6.07%	15,627	(2,699)	-17.27%
6	Keystone Heights	Clay	12/31/91	55,200	77,036	21,836	39.56%	0.31%	8.88%	9.22%	60,287	16,749	27.78%
7	Kingswood	Brevard	12/31/91	9,539	8,505	(1,034)	-10.84%	-1.59%	8.88%	7.16%	10,223	(1,718)	-16.81%
8	Lake Ajay Estates	Osceola	12/31/91	9,225	40,959	31,734	344.00%	142.86%	8.88%	164.43%	24,395	16,564	67.90%
9	Lake Brantley	Seminole	12/31/91	7,951	9,695	1,744	21.93%	0.00%	8.88%	8.88%	8,658	1,037	11.98%
10	Lake Conway Park	Orange	12/31/91	10,505	12,948	2,443	23.26%	0.00%	8.88%	8.88%	11,438	1,510	13.20%
11	Lake Harriet Estates	Seminole	12/31/91	17,555	28,271	10,716	61.04%	-1.05%	8.88%	7.74%	18,914	9,357	49.47%
12	Lakeview Villas	Clay	12/31/91	4,258	3,765	(493)	-11.58%	-7.69%	8.88%	0.51%	4,279	(514)	-12.01%
13	Leilani Heights	Martin	12/31/91	25,178	41,463	16,285	64.68%	0.00%	8.88%	8.88%	27,414	14,049	51.25%
14	Leisure Lakes	Highlands	12/31/91	16,167	21,675	5,508	34.07%	-0.41%	8.88%	8.44%	17,532	4,143	23.63%
15	Marco Shores	Collier	12/31/91	63,889	115,856	51,967	81.34%	5.07%	8.88%	14.41%	73,092	42,764	58.51%
16	Marion Oaks	Marion	12/31/91	98,509	157,805	59,296	60.19%	13.65%	8.88%	23.75%	121,904	35,901	29.45%
17	Meredith Manor	Seminole	12/31/91	28,097	56,698	28,601	101.79%	-4.12%	8.88%	4.39%	29,331	27,367	93.30%
18	Morningview	Lake	12/31/91	6,143	7,911	1,768	28.78%	2.86%	8.88%	11.99%	6,882	1,029	14.95%
19	Oak Forest	Citrus	12/31/91	14,216	14,702	486	3.42%	3.62%	8.88%	12.83%	16,041	(1,339)	-8.35%
20	Oakwood	Brevard	12/31/91	22,695	23,882	1,187	5.23%	4.10%	8.88%	13.35%	25,724	(1,842)	-7.16%
21	Palisades	Lake	12/31/91	4,039	11,209	7,170	177.52%	750.00%	8.88%	825.51%	37,380	(26,171)	-70.01%
22	Palm Port	Putnam	12/31/91	6,466	14,160	7,694	118.99%	8.79%	8.88%	18.46%	7,660	6,500	84.86%
23	Palm Terrace	Pasco	12/31/91	154,225	168,768	14,543	9.43%	0.17%	8.88%	9.07%	168,210	558	0.33%
24	Palms Mobile Home	Lake	12/31/91	4,100	10,415	6,315	154.02%	-4.92%	8.88%	3.53%	4,245	6,170	145.35%
25	Picciola Island	Lake	12/31/91	5,189	29,350	24,161	465.62%	0.76%	8.88%	9.72%	5,693	23,657	415.55%
26	Pine Ridge	Citrus	12/31/91	41,029	71,649	30,620	74.63%	66.25%	8.88%	81.02%	74,269	(2,620)	-3.53%
27	Pine Ridge Estates	Osceola	12/31/91	10,195	22,392	12,197	119.64%	23.26%	8.88%	34.21%	13,681	8,711	63.67%
28	Piney Woods	Lake	12/31/91	9,215	20,270	11,055	119.97%	-1.18%	8.88%	7.60%	9,916	10,354	104.42%
29	Point O' Woods	Citrus	12/31/91	19,626	24,057	4,431	22.58%	5.52%	8.88%	14.90%	22,549	1,508	6.69%
30	Pomona Park	Putnam	12/31/91	8,792	19,060	10,268	116.79%	3.73%	8.88%	12.94%	9,930	9,130	91.94%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Postmaster Village	Clay	12/31/91	21,318	22,220	902	4.23%	2.63%	8.88%	11.75%	23,822	(1,602)	-6.72%
2	Quail Ridge	Lake	12/31/91	2,084	5,001	2,917	139.97%	36.36%	8.88%	48.48%	3,094	1,907	61.64%
3	River Grove	Putnam	12/31/91	9,957	15,436	5,479	55.03%	-1.87%	8.88%	6.85%	10,639	4,797	45.09%
4	River Park	Putnam	12/31/91	14,312	28,115	13,803	96.44%	1.73%	8.88%	10.77%	15,854	12,261	77.34%
5	*Rosemont/Rolling Green*	*Citrus*	*12/31/91*	*21,112*	*20,615*	(497)	-2.35%	12.15%	8.88%	22.11%	25,781	(5,166)	-20.04%
6	Salt Springs	Marion	12/31/91	17,561	14,856	(2,705)	-15.40%	3.57%	8.88%	12.77%	19,803	(4,947)	-24.98%
7	Samira Villas	Marion	12/31/91	4,845	2,534	(2,311)	-47.70%	0.00%	8.88%	8.88%	5,275	(2,741)	-51.96%
8	Silver Lake Est/Western Shores	Lake	12/31/91	58,623	92,723	34,100	58.17%	10.96%	8.88%	20.82%	70,830	21,893	30.91%
9	Silver Lake Oaks	Putnam	12/31/91	7,870	7,415	(455)	-5.78%	0.00%	8.88%	8.88%	8,569	(1,154)	-13.47%
10	Skycrest	Lake	12/31/91	3,203	10,366	7,163	223.63%	-0.87%	8.88%	7.94%	3,456	6,910	199.94%
11	St. John's Highlands	Putnam	12/31/91	6,048	9,631	3,583	59.24%	3.80%	8.88%	13.02%	6,835	2,796	40.91%
12	Stone Mountain	Lake	12/31/91	4,168	7,079	2,911	69.84%	16.67%	8.88%	27.03%	5,295	1,784	33.69%
13	Sugar Mill	Volusia	12/31/91	64,215	80,117	15,902	24.76%	3.33%	8.88%	12.51%	72,247	7,870	10.89%
14	*Sugar Mill Woods*	*Citrus*	*12/31/91*	*95,968*	*121,774*	*25,806*	*26.89%*	*24.36%*	*8.88%*	*35.41%*	*129,952*	*(8,178)*	*-6.29%*
15	Sunny Hills	Washington	12/31/91	52,406	58,887	6,481	12.37%	2.40%	8.88%	11.50%	58,433	454	0.78%
16	Sunshine Parkway	Lake	12/31/91	11,558	26,686	15,128	130.89%	42.86%	8.88%	55.55%	17,978	8,708	48.44%
17	Tropical Park	Osceola	12/31/91	34,381	73,069	38,688	112.53%	-1.81%	8.88%	6.92%	36,758	36,311	98.78%
18	University Shores	Orange	12/31/91	231,056	353,384	122,328	52.94%	19.76%	8.88%	30.40%	301,293	52,091	17.29%
19	Venetian Village	Lake	12/31/91	9,350	19,605	10,255	109.68%	3.82%	8.88%	13.04%	10,569	9,036	85.50%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	12,227	14,309	2,082	17.03%	2.27%	8.88%	11.36%	13,616	693	5.09%
21	Westmont	Orange	12/31/91	16,774	24,935	8,161	48.65%	7.38%	8.88%	16.92%	19,611	5,324	27.15%
22	Windsong	Osceola	12/31/91	12,024	18,265	6,241	51.90%	-3.67%	8.88%	4.89%	12,611	5,654	44.83%
23	Woodmere	Duval	12/31/91	86,953	122,765	35,812	41.19%	8.46%	8.88%	18.09%	102,685	20,080	19.55%
24	Wootens	Putnam	12/31/91	4,271	5,689	1,418	33.20%	23.53%	8.88%	34.50%	5,745	(56)	-0.97%
25	Zephyr Shores	Pasco	12/31/91	23,772	61,652	37,880	159.35%	-5.84%	8.88%	2.53%	24,374	37,278	152.94%
26	**TOTAL - WATER UNIFORM PLANTS**			3,261,068	4,683,765	1,422,697	43.63%	8.04%	8.88%	17.64%	4,009,128	674,637	16.83%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	NON-UNIFORM PLANTS												
1	Deep Creek	Charlotte	12/31/90	570,428	910,732	340,304	59.66%	21.28%	13.47%	37.61%	784,987	125,745	16.02%
2	Enterprise	Volusia	5/31/85	15,464	7,282	(8,182)	-52.91%	129.47%	40.70%	222.87%	49,929	(42,647)	-85.42%
3	Geneva Lake Estates	Bradford	12/31/89	9,605	11,238	1,633	17.00%	17.57%	19.60%	40.61%	13,505	(2,267)	-16.79%
4	Keystone Club Estates	Bradford	12/31/89	11,430	15,471	4,041	35.35%	19.69%	19.60%	43.14%	16,361	(890)	-5.44%
5	Lehigh	Lee	09/30/91	481,062	600,486	119,424	24.83%	-0.76%	9.69%	8.85%	523,648	76,838	14.67%
6	Marco Island	Collier	04/30/92	1,897,910	2,234,141	336,231	17.72%	6.03%	8.01%	14.52%	2,173,568	60,573	2.79%
7	Palm Valley	St. Johns	12/31/89	29,064	24,478	(4,586)	-15.78%	7.85%	19.60%	28.99%	37,490	(13,012)	-34.71%
8	Remington Forest	St. Johns	12/31/89	6,339	13,691	7,352	115.98%	178.26%	19.60%	232.79%	21,096	(7,405)	-35.10%
9	**TOTAL - WATER NON-UNIFORM PLANTS**			3,021,302	3,817,519	796,217	26.35%	5.85%	18.73%	25.68%	3,620,584	196,935	5.44%
10	**TOTAL - WATER ALL FPSC PLANTS**			6,282,370	8,501,284	2,218,914	35.32%	7.50%	9.69%	17.91%	7,629,712	871,572	11.42%
	COUNTY PLANTS												
11	Gibsonia Estates		12/31/88	6,157	11,236	5,079	82.49%	10.14%	25.36%	38.06%	8,502	2,734	32.16%
12	Hershel Heights		12/31/90	31,232	55,942	24,710	79.12%	0.63%	13.47%	14.18%	35,661	20,281	56.87%
13	Lake Gibson		12/31/88	21,423	39,605	18,182	84.87%	5.31%	25.36%	32.02%	28,284	11,321	40.03%
14	Orange Hill/Sugar Creek		04/30/89	7,408	20,872	13,464	181.75%	4.04%	19.60%	24.42%	9,217	11,655	126.45%
15	Seaboard		08/31/91	309,514	346,478	36,964	11.94%	0.51%	10.01%	10.57%	342,241	4,237	1.24%
16	Spring Hill		12/31/91	577,941	648,257	70,316	12.17%	7.57%	8.88%	17.13%	676,920	(28,663)	-4.23%
17	Valrico Hills		12/31/89	12,779	18,953	6,174	48.31%	2.02%	19.60%	22.01%	15,591	3,362	21.56%
18	**TOTAL - WATER COUNTY PLANTS**			966,454	1,141,343	174,889	18.10%	6.67%	17.13%	24.94%	1,116,416	24,927	2.23%
19	**TOTAL - WATER ALL PLANTS**			7,248,824	9,642,627	2,393,803	33.02%	7.26%	10.18%	18.18%	8,746,128	896,499	10.25%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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							CALCULATION OF COMPOUND MULTIPLIER					
							% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	13,542	24,462	10,920	80.64%	24.85%	8.88%	35.94%	18,411	6,051	32.87%
2	Apache Shores	Citrus	12/31/91	1,884	2,535	650	34.50%	-5.59%	8.88%	2.80%	1,937	597	30.82%
3	Apple Valley	Seminole	12/31/91	10,733	15,824	5,091	47.43%	3.49%	8.88%	12.68%	12,094	3,730	30.84%
4	Bay Lake Estates	Osceola	12/31/91	761	1,167	405	53.22%	7.69%	8.88%	17.26%	892	274	30.72%
5	Beacon Hills	Duval	12/31/91	30,458	50,675	20,217	66.38%	16.79%	8.88%	27.17%	38,735	11,940	30.82%
6	Beecher's Point	Putnam	12/31/91	457	717	259	56.67%	10.26%	8.88%	20.05%	547	169	30.90%
7	Burnt Store	Charlotte/Lee	12/31/91	2,251	6,386	4,135	183.70%	105.91%	8.88%	124.21%	5,044	1,342	26.61%
8	Carlton Village	Lake	12/31/91	1,206	2,101	894	74.13%	22.33%	8.88%	33.20%	1,606	494	30.76%
9	Chuluota	Seminole	12/31/91	7,568	11,072	3,504	46.30%	3.11%	8.88%	12.27%	8,495	2,577	30.34%
10	Citrus Park	Marion	12/31/91	4,133	5,853	1,720	41.62%	-0.57%	8.88%	8.27%	4,474	1,379	30.82%
11	Citrus Springs	Citrus	12/31/91	19,301	29,931	10,630	55.07%	8.85%	8.88%	18.52%	22,876	7,055	30.84%
12	Crystal River Highl.	Citrus	12/31/91	784	1,234	450	57.40%	10.45%	8.88%	20.26%	942	292	31.00%
13	Daetwyler Shores	Orange	12/31/91	1,509	2,084	575	38.10%	-3.10%	8.88%	5.51%	1,591	493	30.99%
14	Deltona	Volusia	12/31/91	256,028	380,918	124,890	48.78%	4.44%	8.88%	13.72%	291,149	89,769	30.83%
15	Del Ray Manor	Seminole	12/31/91	692	1,000	310	44.80%	1.69%	8.88%	10.73%	766	236	30.81%
16	Druid Hills	Seminole	12/31/91	2,949	4,152	1,203	40.79%	-1.19%	8.88%	7.59%	3,173	979	30.85%
17	East Lk Harris Est	Lake	12/31/91	2,001	2,885	883	44.13%	1.17%	8.88%	10.16%	2,204	680	30.85%
18	Fern Park	Seminole	12/31/91	2,153	3,001	850	39.48%	-2.17%	8.88%	6.52%	2,293	710	30.96%
19	Fern Terrace	Lake	12/31/91	1,440	2,051	610	42.36%	0.00%	8.88%	8.88%	1,569	481	30.66%
20	Fisherman's Haven	Seminole	12/31/91	1,604	2,318	712	44.39%	1.46%	8.88%	10.47%	1,773	543	30.63%
21	Fountains	Osceola	12/31/91	93	484	390	419.35%	262.50%	8.88%	294.70%	367	116	31.61%
22	Fox Run	Martin	12/31/91	1,077	1,667	589	54.69%	8.70%	8.88%	18.35%	1,274	392	30.77%
23	Friendly Center	Lake	12/31/91	235	333	98	41.70%	0.00%	8.88%	8.88%	255	78	30.59%
24	Golden Terrace	Citrus	12/31/91	1,228	1,768	538	43.81%	0.95%	8.88%	9.92%	1,351	415	30.72%
25	Gospel Island Est	Citrus	12/31/91	93	133	40	43.01%	0.00%	8.88%	8.88%	101	32	31.68%
26	Grand Terrace	Lake	12/31/91	774	1,834	1,061	137.08%	66.67%	8.88%	81.47%	1,405	430	30.60%
27	Harmony Homes	Seminole	12/31/91	750	1,051	301	40.13%	-1.56%	8.88%	7.18%	803	248	30.88%
28	Hermits Cove	Putnam	12/31/91	2,062	2,901	839	40.69%	-2.25%	8.88%	6.44%	2,195	706	32.16%
29	Hobby Hills	Lake	12/31/91	1,165	1,601	436	37.42%	-5.88%	8.88%	2.48%	1,194	407	34.09%
30	Holiday Haven	Lake	12/31/91	1,321	1,851	531	40.20%	-1.77%	8.88%	6.96%	1,411	441	31.25%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Holiday Heights	Orange	12/31/91	621	884	262	42.19%	0.00%	8.88%	8.88%	675	208	30.81%
2	Imperial Mobile Terr	Lake	12/31/91	2,868	4,019	1,150	40.10%	-1.63%	8.88%	7.11%	3,071	947	30.84%
3	Intercession City	Osceola	12/31/91	2,996	4,219	1,222	40.79%	-1.17%	8.88%	7.61%	3,224	994	30.83%
4	Interlachen /Park Manor	Putnam	12/31/91	2,880	4,102	1,223	42.47%	0.00%	8.88%	8.88%	3,137	966	30.79%
5	Jungle Den	Volusia	12/31/91	1,356	1,884	528	38.94%	-2.59%	8.88%	6.07%	1,437	447	31.11%
6	Keystone Heights	Clay	12/31/91	11,506	16,441	4,935	42.89%	0.31%	8.88%	9.22%	12,567	3,874	30.83%
7	Kingswood	Brevard	12/31/91	737	1,034	296	40.16%	-1.59%	8.88%	7.16%	790	243	30.76%
8	Lake Ajay Estates	Osceola	12/31/91	410	1,417	1,007	245.61%	142.86%	8.88%	164.43%	1,085	332	30.60%
9	Lake Brantley	Seminole	12/31/91	774	1,101	327	42.25%	0.00%	8.88%	8.88%	843	258	30.60%
10	Lake Conway Park	Orange	12/31/91	995	1,417	422	42.41%	0.00%	8.88%	8.88%	1,082	335	30.96%
11	Lake Harriet Estates	Seminole	12/31/91	3,336	4,702	1,366	40.95%	-1.05%	8.88%	7.74%	3,594	1,108	30.83%
12	Lakeview Villas	Clay	12/31/91	152	200	48	31.58%	-7.69%	8.88%	0.51%	153	47	30.72%
13	Leilani Heights	Martin	12/31/91	4,577	6,520	1,945	42.50%	0.00%	8.88%	8.88%	4,984	1,538	30.86%
14	Leisure Lakes	Highlands	12/31/91	2,856	4,052	1,195	41.84%	-0.41%	8.88%	8.44%	3,097	954	30.80%
15	Marco Shores	Collier	12/31/91	3,229	4,836	1,608	49.80%	5.07%	8.88%	14.41%	3,694	1,143	30.94%
16	Marion Oaks	Marion	12/31/91	25,892	41,920	16,029	61.91%	13.65%	8.88%	23.75%	32,040	9,881	30.84%
17	Meredith Manor	Seminole	12/31/91	7,948	10,855	2,908	36.59%	-4.12%	8.88%	4.39%	8,298	2,558	30.83%
18	Morningview	Lake	12/31/91	410	600	191	46.59%	2.86%	8.88%	11.99%	458	143	31.22%
19	Oak Forest	Citrus	12/31/91	1,615	2,384	770	47.68%	3.62%	8.88%	12.83%	1,822	563	30.90%
20	Oakwood	Brevard	12/31/91	2,283	3,385	1,102	48.27%	4.10%	8.88%	13.35%	2,588	797	30.80%
21	Palisades	Lake	12/31/91	47	567	520	1106.38%	750.00%	8.88%	825.51%	435	132	30.34%
22	Palm Port	Putnam	12/31/91	1,066	1,651	585	54.88%	8.79%	8.88%	18.46%	1,263	388	30.72%
23	Palm Terrace	Pasco	12/31/91	24,464	19,776	(4,687)	-19.16%	0.17%	8.88%	9.07%	26,684	(6,907)	-25.88%
24	Palms Mobile Home	Lake	12/31/91	712	967	255	35.81%	-4.92%	8.88%	3.53%	737	230	31.21%
25	Picciola Island	Lake	12/31/91	1,532	2,201	670	43.73%	0.76%	8.88%	9.72%	1,680	522	31.07%
26	Pine Ridge	Citrus	12/31/91	4,772	11,089	6,317	132.38%	66.25%	8.88%	81.02%	8,640	2,449	28.34%
27	Pine Ridge Estates	Osceola	12/31/91	1,925	3,535	1,609	83.58%	23.26%	8.88%	34.21%	2,584	950	36.76%
28	Piney Woods	Lake	12/31/91	1,976	2,785	808	40.89%	-1.18%	8.88%	7.60%	2,126	658	30.95%
29	Point O' Woods	Citrus	12/31/91	3,816	5,736	1,920	50.31%	5.52%	8.88%	14.90%	4,384	1,352	30.84%
30	Pomona Park	Putnam	12/31/91	1,884	2,785	900	47.77%	3.73%	8.88%	12.94%	2,127	657	30.89%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Postmaster Village	Clay	12/31/91	1,780	2,601	822	46.18%	2.63%	8.88%	11.75%	1,989	613	30.82%
2	Quail Ridge	Lake	12/31/91	129	250	122	94.57%	36.36%	8.88%	48.48%	190	61	32.11%
3	River Grove	Putnam	12/31/91	1,253	1,751	497	39.66%	-1.87%	8.88%	6.85%	1,338	412	30.79%
4	River Park	Putnam	12/31/91	4,051	5,870	1,820	44.93%	1.73%	8.88%	10.77%	4,487	1,384	30.84%
5	Rosemont/Rolling Green	Citrus	12/31/91	1,440	2,001	561	38.96%	12.15%	8.88%	22.11%	1,759	242	13.76%
6	Salt Springs	Marion	12/31/91	1,310	1,934	624	47.63%	3.57%	8.88%	12.77%	1,478	456	30.85%
7	Samira Villas	Marion	12/31/91	23	33	10	43.48%	0.00%	8.88%	8.88%	24	9	37.50%
8	Silver Lake Est/Western Shores	Lake	12/31/91	14,198	22,444	8,247	58.09%	10.96%	8.88%	20.82%	17,154	5,291	30.84%
9	Silver Lake Oaks	Putnam	12/31/91	304	434	130	42.76%	0.00%	8.88%	8.88%	331	103	31.12%
10	Skycrest	Lake	12/31/91	1,346	1,901	555	41.23%	-0.87%	8.88%	7.94%	1,451	450	31.01%
11	St. John's Highlands	Putnam	12/31/91	924	1,367	442	47.84%	3.80%	8.88%	13.02%	1,046	320	30.59%
12	Stone Mountain	Lake	12/31/91	71	117	47	66.20%	16.67%	8.88%	27.03%	90	28	31.11%
13	Sugar Mill	Volusia	12/31/91	7,033	10,355	3,322	47.23%	3.33%	8.88%	12.51%	7,912	2,443	30.88%
14	Sugar Mill Woods	Citrus	12/31/91	21,140	37,452	16,311	77.16%	24.36%	8.88%	35.41%	28,626	8,825	30.83%
15	Sunny Hills	Washington	12/31/91	4,869	7,103	2,233	45.86%	2.40%	8.88%	11.50%	5,429	1,673	30.82%
16	Sunshine Parkway	Lake	12/31/91	81	167	86	106.17%	42.86%	8.88%	55.55%	127	40	31.50%
17	Tropical Park	Osceola	12/31/91	6,473	9,054	2,581	39.87%	-1.81%	8.88%	6.92%	6,920	2,134	30.84%
18	University Shores	Orange	12/31/91	33,055	56,394	23,340	70.61%	19.76%	8.88%	30.40%	43,103	13,292	30.84%
19	Venetian Village	Lake	12/31/91	1,532	2,268	736	48.04%	3.82%	8.88%	13.04%	1,732	536	30.95%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	1,543	2,251	709	45.95%	2.27%	8.88%	11.36%	1,719	533	31.01%
21	Westmont	Orange	12/31/91	1,429	2,184	756	52.90%	7.38%	8.88%	16.92%	1,671	514	30.76%
22	Windsong	Osceola	12/31/91	1,275	1,751	475	37.25%	-3.67%	8.88%	4.89%	1,336	414	30.99%
23	Woodmere	Duval	12/31/91	12,594	19,459	6,866	54.52%	8.46%	8.88%	18.09%	14,873	4,587	30.84%
24	Wootens	Putnam	12/31/91	199	350	152	76.38%	23.53%	8.88%	34.50%	267	84	31.46%
25	Zephyr Shores	Pasco	12/31/91	6,017	8,071	2,052	34.10%	-5.84%	8.88%	2.53%	6,169	1,900	30.80%
26	**TOTAL - WATER UNIFORM PLANTS**			613,956	928,617	314,658	51.25%	8.04%	9.69%	18.51%	721,447	207,167	28.72%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	NON-UNIFORM PLANTS												
1	Deep Creek	Charlotte	12/31/90	38,536	49,224	10,687	27.73%	21.28%	13.47%	37.61%	53,031	(3,808)	-7.18%
2	Enterprise	Volusia	5/31/85	1,956	3,635	1,680	85.89%	129.47%	40.70%	222.87%	6,315	(2,679)	-42.42%
3	Geneva Lake Estates	Bradford	12/31/89	1,435	1,451	16	1.11%	17.57%	19.60%	40.61%	2,018	(567)	-28.10%
4	Keystone Club Estates	Bradford	12/31/789	2,898	2,535	(364)	-12.56%	19.69%	19.60%	43.14%	4,148	(1,614)	-38.91%
5	Lehigh	Lee	09/30/91	95,046	143,153	48,108	50.62%	-0.76%	9.69%	8.85%	103,459	39,695	38.37%
6	Marco Island	Collier	04/30/92	67,150	96,764	29,613	44.10%	6.03%	8.01%	14.52%	76,903	19,860	25.82%
7	Palm Valley	St. Johns	12/31/89	4,418	3,435	(983)	-22.25%	7.85%	19.60%	28.99%	5,698	(2,263)	-39.72%
8	Remington Forest	St. Johns	12/31/89	214	1,067	854	399.07%	178.26%	19.60%	232.79%	712	356	50.00%
9	**TOTAL - WATER NON-UNIFORM PLANTS**			211,653	301,263	89,611	42.34%	5.85%	9.69%	16.11%	252,284	48,980	19.41%
10	**TOTAL - WATER ALL FPSC PLANTS**			825,609	1,229,880	404,269	48.97%	7.50%	9.69%	17.91%	973,731	256,147	26.31%
	COUNTY PLANTS												
11	Gibsonia Estates		12/31/88	251	2,718	2,466	982.47%	10.14%	25.36%	38.06%	346	2,371	685.26%
12	Hershel Heights		12/31/90	3,722	5,319	1,597	42.91%	0.63%	13.47%	14.18%	4,250	1,069	25.15%
13	Lake Gibson		12/31/88	6,184	12,890	6,706	108.44%	5.31%	25.36%	32.02%	8,165	4,725	57.87%
14	Orange Hill/Sugar Creek		04/30/92	1,751	3,869	2,119	121.02%	4.04%	19.60%	24.42%	2,179	1,691	77.60%
15	Seaboard		08/31/91	57,527	42,904	(14,622)	-25.42%	0.51%	10.01%	10.57%	63,609	(20,704)	-32.55%
16	Spring Hill		12/31/91	264,887	405,914	141,026	53.24%	7.57%	8.88%	17.13%	310,252	95,661	30.83%
17	Vafrico Hills		12/31/89	3,896	5,903	2,006	51.49%	2.02%	19.60%	22.01%	4,753	1,149	24.17%
18	**TOTAL - WATER COUNTY PLANTS**			338,218	479,516	141,298	41.78%	6.67%	9.69%	17.00%	393,554	85,962	21.84%
19	**TOTAL - WATER ALL PLANTS**			1,163,827	1,709,396	545,567	46.88%	7.26%	9.69%	17.66%	1,367,285	342,109	25.02%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	58,695	83,941	25,247	43.01%	24.85%	8.88%	35.94%	79,789	4,153	5.20%
2	Apache Shores	Citrus	12/31/91	7,939	8,697	757	9.54%	-5.59%	8.88%	2.80%	8,161	535	6.56%
3	Apple Valley	Seminole	12/31/91	46,313	54,696	8,382	18.10%	3.49%	8.88%	12.68%	52,187	2,508	4.81%
4	Bay Lake Estates	Osceola	12/31/91	2,556	4,005	1,448	56.65%	7.69%	8.88%	17.26%	2,997	1,007	33.60%
5	Beacon Hills	Duval	12/31/91	132,175	173,889	41,713	31.56%	16.79%	8.88%	27.17%	168,089	5,799	3.45%
6	Beecher's Point	Putnam	12/31/91	1,625	2,460	836	51.45%	10.26%	8.88%	20.05%	1,951	510	26.14%
7	Burnt Store	Charlotte/Lee	12/31/91	6,911	21,915	15,004	217.10%	105.91%	8.88%	124.21%	15,494	6,421	41.44%
8	Carlton Village	Lake	12/31/91	4,460	7,209	2,748	61.61%	22.33%	8.88%	33.20%	5,940	1,268	21.35%
9	Chuluota	Seminole	12/31/91	32,210	38,270	6,059	18.81%	3.11%	8.88%	12.27%	36,160	2,109	5.83%
10	Citrus Park	Marion	12/31/91	17,926	20,083	2,159	12.04%	-0.57%	8.88%	8.27%	19,408	677	3.49%
11	Citrus Springs	Citrus	12/31/91	82,233	102,708	20,476	24.90%	8.85%	8.88%	18.52%	97,465	5,244	5.38%
12	Crystal River Highl.	Citrus	12/31/91	3,159	4,234	1,076	34.06%	10.45%	8.88%	20.26%	3,798	437	11.51%
13	Daetwyler Shores	Orange	12/31/91	6,318	7,153	835	13.22%	-3.10%	8.88%	5.51%	6,666	487	7.31%
14	Deltona	Volusia	12/31/91	1,108,570	1,307,112	198,541	17.91%	4.44%	8.88%	13.72%	1,260,640	46,471	3.69%
15	Dol Ray Manor	Seminole	12/31/91	2,617	3,458	839	32.06%	1.69%	8.88%	10.73%	2,897	559	19.30%
16	Druid Hills	Seminole	12/31/91	12,441	14,351	1,909	15.34%	-1.19%	8.88%	7.59%	13,385	965	7.21%
17	East Lk Harris Est	Lake	12/31/91	8,518	9,899	1,381	16.21%	1.17%	8.88%	10.16%	9,383	516	5.50%
18	Fern Park	Seminole	12/31/91	9,116	10,375	1,258	13.80%	-2.17%	8.88%	6.52%	9,707	667	6.87%
19	Fern Terrace	Lake	12/31/91	6,298	7,039	739	11.73%	0.00%	8.88%	8.88%	6,856	181	2.64%
20	Fisherman's Haven	Seminole	12/31/91	7,131	7,953	823	11.54%	1.46%	8.88%	10.47%	7,877	77	0.98%
21	Fountains	Osceola	12/31/91	395	1,659	1,263	319.75%	262.50%	8.88%	294.70%	1,561	97	6.21%
22	Fox Run	Martin	12/31/91	4,681	5,722	1,041	22.24%	8.70%	8.88%	18.35%	5,540	182	3.29%
23	Friendly Center	Lake	12/31/91	387	1,144	757	195.61%	0.00%	8.88%	8.88%	420	724	172.38%
24	Golden Terrace	Citrus	12/31/91	4,839	6,066	1,227	25.36%	0.95%	8.88%	9.92%	5,318	748	14.07%
25	Gospel Island Est	Citrus	12/31/91	(94)	458	550	-585.11%	0.00%	8.88%	8.88%	(104)	560	-538.46%
26	Grand Terrace	Lake	12/31/91	3,479	6,295	2,817	80.97%	66.67%	8.88%	81.47%	6,316	(20)	-0.32%
27	Harmony Homes	Seminole	12/31/91	2,722	3,631	912	33.50%	-1.56%	8.88%	7.18%	2,917	717	24.58%
28	Hermits Cove	Putnam	12/31/91	8,967	9,957	989	11.03%	-2.25%	8.88%	6.44%	9,543	413	4.33%
29	Hobby Hills	Lake	12/31/91	4,691	5,493	802	17.10%	-5.88%	8.88%	2.48%	4,806	687	14.29%
30	Holiday Haven	Lake	12/31/91	5,742	6,351	610	10.62%	-1.77%	8.88%	6.96%	6,141	211	3.44%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Holiday Heights	Orange	12/31/91	2,907	3,033	126	4.33%	0.00%	8.88%	8.88%	3,165	(132)	-4.17%
2	Imperial Mobile Terr	Lake	12/31/91	12,590	13,790	1,201	9.54%	-1.63%	8.88%	7.11%	13,482	309	2.29%
3	Intercession City	Osceola	12/31/91	12,971	14,476	1,505	11.60%	-1.17%	8.88%	7.61%	13,957	519	3.72%
4	Interlachen /Park Manor	Putnam	12/31/91	11,890	14,076	2,188	18.40%	0.00%	8.88%	8.88%	12,945	1,133	8.75%
5	Jungle Den	Volusia	12/31/91	5,904	6,466	563	9.54%	-2.59%	8.88%	6.07%	6,261	206	3.29%
6	Keystone Heights	Clay	12/31/91	49,758	56,417	6,660	13.38%	0.31%	8.88%	9.22%	54,344	2,074	3.82%
7	Kingswood	Brevard	12/31/91	3,202	3,548	345	10.77%	-1.59%	8.88%	7.16%	3,431	116	3.38%
8	Lake Ajay Estates	Osceola	12/31/91	1,248	4,863	3,614	289.58%	142.86%	8.88%	164.43%	3,300	1,562	47.33%
9	Lake Brantley	Seminole	12/31/91	3,046	3,804	755	24.79%	0.00%	8.88%	8.88%	3,317	484	14.59%
10	Lake Conway Park	Orange	12/31/91	4,080	4,863	782	19.17%	0.00%	8.88%	8.88%	4,442	420	9.46%
11	Lake Harriet Estates	Seminole	12/31/91	14,219	16,252	2,034	14.30%	-1.05%	8.88%	7.74%	15,320	933	6.09%
12	Lakeview Villas	Clay	12/31/91	445	686	242	54.38%	-7.69%	8.88%	0.51%	446	241	54.04%
13	Leilani Heights	Martin	12/31/91	19,776	22,373	2,596	13.13%	0.00%	8.88%	8.88%	21,533	839	3.90%
14	Leisure Lakes	Highlands	12/31/91	12,427	13,904	1,476	11.88%	-0.41%	8.88%	8.44%	13,476	427	3.17%
15	Marco Shores	Collier	12/31/91	13,906	16,593	2,689	19.34%	5.07%	8.88%	14.41%	15,908	687	4.32%
16	Marion Oaks	Marion	12/31/91	111,986	143,848	31,862	28.45%	13.65%	8.88%	23.75%	138,583	5,265	3.80%
17	Meredith Manor	Seminole	12/31/91	34,197	37,520	3,322	9.71%	-4.12%	8.88%	4.39%	35,698	1,821	5.10%
18	Morningview	Lake	12/31/91	1,154	2,060	906	78.51%	2.86%	8.88%	11.99%	1,291	769	59.57%
19	Oak Forest	Citrus	12/31/91	6,775	8,182	1,409	20.80%	3.62%	8.88%	12.83%	7,647	537	7.02%
20	Oakwood	Brevard	12/31/91	9,924	11,616	1,694	17.07%	4.10%	8.88%	13.35%	11,248	370	3.29%
21	Palisades	Lake	12/31/91	181	1,946	1,764	974.59%	750.00%	8.88%	825.51%	1,676	269	16.05%
22	Palm Port	Putnam	12/31/91	4,754	5,665	912	19.18%	8.79%	8.88%	18.46%	5,632	34	0.60%
23	Palm Terrace	Pasco	12/31/91	106,411	67,861	(38,550)	-36.23%	0.17%	8.88%	9.07%	116,061	(48,200)	-41.53%
24	Palms Mobile Home	Lake	12/31/91	2,608	3,319	713	27.34%	-4.92%	8.88%	3.53%	2,702	619	22.91%
25	Picciola Island	Lake	12/31/91	6,107	7,553	1,446	23.68%	0.76%	8.88%	9.72%	6,697	856	12.78%
26	Pine Ridge	Citrus	12/31/91	21,893	43,353	21,460	98.02%	66.25%	8.88%	81.02%	39,629	3,724	9.40%
27	Pine Ridge Estates	Osceola	12/31/91	5,736	12,130	6,395	111.49%	23.26%	8.88%	34.21%	7,700	4,431	57.55%
28	Piney Woods	Lake	12/31/91	8,170	9,556	1,386	16.96%	-1.18%	8.88%	7.60%	8,790	766	8.71%
29	Point O' Woods	Citrus	12/31/91	16,333	19,683	3,349	20.50%	5.52%	8.88%	14.90%	18,766	916	4.88%
30	Pomona Park	Putnam	12/31/91	8,103	9,556	1,453	17.93%	3.73%	8.88%	12.94%	9,152	404	4.41%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Postmaster Village	Clay	12/31/91	7,117	8,926	1,809	25.42%	2.63%	8.88%	11.75%	7,953	973	12.23%
2	Quail Ridge	Lake	12/31/91	538	858	320	59.48%	36.36%	8.88%	48.48%	799	59	7.38%
3	River Grove	Putnam	12/31/91	4,964	6,008	1,043	21.01%	-1.87%	8.88%	6.85%	5,303	704	13.28%
4	River Park	Putnam	12/31/91	16,587	20,141	3,554	21.43%	1.73%	8.88%	10.77%	18,375	1,766	9.61%
5	Rosemont/Rolling Green	Citrus	12/31/91	5,768	6,867	1,098	19.04%	12.15%	8.88%	22.11%	7,043	(177)	-2.51%
6	Salt Springs	Marion	12/31/91	4,146	6,637	2,493	60.13%	3.57%	8.88%	12.77%	4,673	1,966	42.07%
7	Samira Villas	Marion	12/31/91	78	114	36	46.15%	0.00%	8.88%	8.88%	84	30	35.71%
8	Silver Lake Est/Western Shores	Lake	12/31/91	61,152	77,017	15,866	25.95%	10.96%	8.88%	20.82%	73,886	3,132	4.24%
9	Silver Lake Oaks	Putnam	12/31/91	1,196	1,487	291	24.33%	0.00%	8.88%	8.88%	1,303	184	14.12%
10	Skycrest	Lake	12/31/91	6,301	6,523	222	3.52%	-0.87%	8.88%	7.94%	6,801	(278)	-4.09%
11	St. John's Highlands	Putnam	12/31/91	3,887	4,691	805	20.71%	3.80%	8.88%	13.02%	4,393	299	6.81%
12	Stone Mountain	Lake	12/31/91	350	400	48	13.71%	16.67%	8.88%	27.03%	444	(46)	-10.36%
13	Sugar Mill	Volusia	12/31/91	29,352	35,533	6,182	21.06%	3.33%	8.88%	12.51%	33,022	2,512	7.61%
14	Sugar Mill Woods	Citrus	12/31/91	91,357	128,514	37,156	40.67%	24.36%	8.88%	35.41%	123,707	4,806	3.88%
15	Sunny Hills	Washington	12/31/91	20,076	24,376	4,301	21.42%	2.40%	8.88%	11.50%	22,384	1,993	8.90%
16	Sunshine Parkway	Lake	12/31/91	374	572	199	53.21%	42.86%	8.88%	55.55%	584	(11)	-1.88%
17	Tropical Park	Osceola	12/31/91	27,695	31,069	3,374	12.18%	-1.81%	8.88%	6.92%	29,609	1,460	4.93%
18	University Shores	Orange	12/31/91	140,961	193,514	52,552	37.28%	19.76%	8.88%	30.40%	183,812	9,701	5.28%
19	Venetian Village	Lake	12/31/91	5,922	7,781	1,858	31.37%	3.82%	8.88%	13.04%	6,693	1,087	16.24%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	6,147	7,725	1,577	25.65%	2.27%	8.88%	11.36%	6,844	880	12.86%
21	Westmont	Orange	12/31/91	6,207	7,495	1,288	20.75%	7.38%	8.88%	16.92%	7,258	237	3.27%
22	Windsong	Osceola	12/31/91	5,012	6,008	995	19.85%	-3.67%	8.88%	4.89%	5,258	749	14.24%
23	Woodmere	Duval	12/31/91	54,593	66,774	12,181	22.31%	8.46%	8.88%	18.09%	64,471	2,303	3.57%
24	Wootens	Putnam	12/31/91	374	1,201	826	220.86%	23.53%	8.88%	34.50%	502	698	139.04%
25	Zephyr Shores	Pasco	12/31/91	26,080	27,693	1,613	6.18%	-5.84%	8.88%	2.53%	26,739	954	3.57%
26	**TOTAL - WATER UNIFORM PLANTS**			2,631,955	3,193,141	561,182	21.32%	8.04%	8.88%	17.64%	3,089,847	103,290	3.34%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	NON-UNIFORM PLANTS												
1	Deep Creek	Charlotte	12/31/90	56,843	166,800	109,954	193.43%	21.28%	13.47%	37.61%	78,225	88,572	113.23%
2	Enterprise	Volusia	5/31/85	5,543	11,817	6,272	113.15%	129.47%	40.70%	222.87%	17,897	(6,082)	-33.98%
3	Geneva Lake Estates	Bradford	12/31/89	4,380	4,715	334	7.63%	17.57%	19.60%	40.61%	6,160	(1,446)	-23.47%
4	Keystone Club Estates	Bradford	12/31/89	8,052	8,239	186	2.31%	19.69%	19.60%	43.14%	11,526	(3,288)	-28.53%
5	Lehigh	Lee	09/30/91	429,183	502,063	72,879	16.98%	-0.76%	9.69%	8.85%	467,176	34,886	7.47%
6	Marco Island	Collier	04/30/92	293,803	355,856	62,054	21.12%	6.03%	8.01%	14.52%	336,476	19,381	5.76%
7	Palm Valley	St. Johns	12/31/89	7,906	11,165	3,259	41.22%	7.85%	19.60%	28.99%	10,198	967	9.48%
8	Remington Forest	St. Johns	12/31/89	767	3,469	2,702	352.28%	178.26%	19.60%	232.79%	2,554	915	35.83%
9	**TOTAL - WATER NON-UNIFORM PLANTS**			806,477	1,064,123	257,640	31.95%	5.85%	18.73%	25.68%	930,212	133,905	14.40%
10	**TOTAL - WATER ALL FPSC PLANTS**			3,438,432	4,257,265	818,822	23.81%	7.50%	9.69%	17.91%	4,020,059	237,195	5.90%
	COUNTY PLANTS												
11	Gibsonia Estates		12/31/88	1,777	8,835	7,057	397.13%	10.14%	25.36%	38.06%	2,454	6,380	259.98%
12	Hershel Heights		12/31/90	6,658	20,552	13,895	208.70%	0.63%	13.47%	14.18%	7,604	12,949	170.29%
13	Lake Gibson		12/31/88	25,520	41,900	16,379	64.18%	5.31%	25.36%	32.02%	33,691	8,208	24.36%
14	Orange Hill/Sugar Creek		04/30/92	7,539	12,575	5,035	66.79%	4.04%	19.60%	24.42%	9,380	3,194	34.05%
15	Seaboard		08/31/91	81,519	141,617	60,096	73.72%	0.51%	10.01%	10.57%	90,138	51,477	57.11%
16	Spring Hill		12/31/91	1,148,780	1,392,885	244,107	21.25%	7.57%	8.88%	17.13%	1,345,522	47,365	3.52%
17	Valrico Hills		12/31/89	12,938	19,188	6,251	48.32%	2.02%	19.60%	22.01%	15,785	3,404	21.56%
18	**TOTAL - WATER COUNTY PLANTS**			1,284,731	1,637,551	352,820	27.46%	6.67%	17.13%	24.94%	1,504,574	132,977	8.84%
19	**TOTAL - WATER ALL PLANTS**			4,723,163	5,894,816	1,171,642	24.81%	7.26%	10.18%	18.18%	5,524,633	370,172	6.70%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1996
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Interim Test Year Ended 12/31/95	(4) Final Test Year Ended 12/31/96	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	452,454	476,520	24,067	5.32%
2	Apache Shores	Citrus	24,225	25,810	1,584	6.54%
3	Bay Lake Estates	Osceola	51,246	52,482	1,236	2.41%
4	Beacon Hills	Duval	833,565	873,993	40,428	4.85%
5	Beecher's Point	Putnam	69,601	72,293	2,691	3.87%
6	Burnt Store	Charlotte/Lee	186,084	195,743	9,659	5.19%
7	Chuluota	Seminole	65,627	68,437	2,810	4.28%
8	Citrus Park	Marion	67,392	70,347	2,955	4.39%
9	Citrus Springs	Citrus	143,125	150,919	7,794	5.45%
10	Deltona	Volusia	990,916	1,042,571	51,655	5.21%
11	Fisherman's Haven	Seminole	47,229	49,924	2,695	5.71%
12	Fl. Central Commerce Park	Seminole	102,650	110,921	8,272	8.06%
13	Fox Run	Martin	70,291	71,253	963	1.37%
14	Holiday Haven	Lake	43,598	45,993	2,396	5.49%
15	Jungle Den	Volusia	42,634	44,940	2,306	5.41%
16	Leilani Heights	Martin	109,879	115,637	5,758	5.24%
17	Leisure Lakes	Highlands	50,873	53,402	2,529	4.97%
18	Marco Shores	Collier	75,978	81,002	5,024	6.61%
19	Marion Oaks	Marion	333,164	353,433	20,269	6.08%
20	Meredith Manor	Seminole	12,680	13,148	468	3.69%
21	Morningview	Lake	19,704	20,821	1,116	5.67%
22	Palm Port	Putnam	76,215	78,887	2,672	3.51%
23	Palm Terrace	Pasco	262,514	275,158	12,644	4.82%
24	Park Manor	Putnam	24,309	25,606	1,296	5.33%
25	Point O' Woods	Citrus	39,663	42,020	2,357	5.94%
26	Salt Springs	Marion	61,607	64,326	2,718	4.41%
27	Silver Lake Oaks	Putnam	14,935	15,929	994	6.66%
28	South Forty	Marion	37,734	39,421	1,687	4.47%
29	Sugar Mill	Volusia	156,425	166,499	10,074	6.44%
30	Sugar Mill Woods	Citrus	433,632	458,333	24,701	5.70%
31	Sunny Hills	Washington	65,694	70,181	4,487	6.83%
32	Sunshine Parkway	Lake	41,565	45,091	3,526	8.48%
33	University Shores	Orange	1,297,474	1,343,306	45,832	3.53%
34	Venetian Village	Lake	30,485	31,771	1,285	4.22%
35	Woodmere	Duval	483,071	506,073	23,002	4.76%
36	Zephyr Shores	Pasco	101,293	106,786	5,493	5.42%
37	**TOTAL - SEWER UNIFORM PLANTS**		6,919,531	7,258,976	339,445	4.91%
	NON-UNIFORM PLANTS					
38	Buena Ventura Lakes	Osceola	0	1,602,038	1,602,038	100.00%
39	Deep Creek	Charlotte	1,642,893	1,668,741	25,847	1.57%
40	Enterprise	Volusia	47,253	49,929	2,676	5.66%
41	Lehigh	Lee	1,210,611	1,269,683	59,072	4.88%
42	Marco Island	Collier	852,791	888,555	35,764	4.19%
43	Spring Gardens	Citrus	16,782	17,845	1,063	6.34%
44	Tropical Isles	St. Lucie	50,884	54,366	3,482	6.84%
45	Valencia Terrace	Lake	61,743	65,599	3,857	6.25%
46	**TOTAL - SEWER NON-UNIFORM PLANTS**		3,882,957	5,616,756	1,733,799	44.65%
47	**TOTAL - SEWER ALL FPSC PLANTS**		10,802,488	12,875,732	2,073,245	19.19%
	COUNTY PLANTS					
48	Lake Gibson	Polk	122,591	128,402	5,810	4.74%
49	Seaboard	Hillsborough	1,233,365	1,244,780	11,415	0.93%
50	Spring Hill	Hernando	1,150,339	1,182,108	31,770	2.76%
51	Valrico Hills	Hillsborough	75,633	78,668	3,035	4.01%
52	**TOTAL - SEWER COUNTY PLANTS**		2,581,928	2,633,958	52,030	2.02%
53	**TOTAL - SEWER ALL PLANTS**		13,384,416	15,509,691	2,125,275	15.88%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .6) - 1996
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Interim Test Year Ended 12/31/95	(4) Final Test Year Ended 12/31/96	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	353,466	372,071	18,605	5.26%
2	Apache Shores	Citrus	15,473	16,574	1,101	7.12%
3	Bay Lake Estates	Osceola	38,311	38,834	523	1.36%
4	Beacon Hills	Duval	606,234	634,119	27,885	4.60%
5	Beecher's Point	Putnam	68,362	70,985	2,623	3.84%
6	Burnt Store	Charlotte/Lee	160,369	168,610	8,241	5.14%
7	Chuluota	Seminole	55,248	57,486	2,238	4.05%
8	Citrus Park	Marion	46,789	48,608	1,819	3.89%
9	Citrus Springs	Citrus	89,991	94,854	4,863	5.40%
10	Deltona	Volusia	633,306	665,231	31,925	5.04%
11	Fisherman's Haven	Seminole	36,075	38,155	2,080	5.77%
12	Fl. Central Commerce Park	Seminole	99,319	107,407	8,088	8.14%
13	Fox Run	Martin	62,700	63,244	544	0.87%
14	Holiday Haven	Lake	36,472	38,474	2,002	5.49%
15	Jungle Den	Volusia	33,649	35,459	1,810	5.38%
16	Leilani Heights	Martin	79,749	83,845	4,096	5.14%
17	Leisure Lakes	Highlands	33,136	34,686	1,550	4.68%
18	Marco Shores	Collier	56,382	60,325	3,943	6.99%
19	Marion Oaks	Marion	229,994	244,571	14,577	6.34%
20	Meredith Manor	Seminole	10,511	10,859	348	3.31%
21	Morningview	Lake	16,916	17,878	962	5.69%
22	Palm Port	Putnam	68,547	70,796	2,249	3.28%
23	Palm Terrace	Pasco	182,813	191,060	8,247	4.51%
24	Park Manor	Putnam	22,063	23,236	1,173	5.31%
25	Point O' Woods	Citrus	28,974	30,741	1,767	6.10%
26	Salt Springs	Marion	52,855	55,090	2,235	4.23%
27	Silver Lake Oaks	Putnam	12,921	13,804	883	6.84%
28	South Forty	Marion	35,178	36,724	1,546	4.39%
29	Sugar Mill	Volusia	108,790	116,236	7,446	6.84%
30	Sugar Mill Woods	Citrus	264,083	279,429	15,346	5.81%
31	Sunny Hills	Washington	51,907	55,633	3,726	7.18%
32	Sunshine Parkway	Lake	40,868	44,356	3,488	8.53%
33	University Shores	Orange	1,052,484	1,084,799	32,315	3.07%
34	Venetian Village	Lake	23,824	24,742	918	3.85%
35	Woodmere	Duval	396,166	414,373	18,207	4.60%
36	Zephyr Shores	Pasco	63,960	67,393	3,433	5.37%
37	**TOTAL - SEWER UNIFORM PLANTS**		5,167,885	5,410,686	242,801	4.70%
	NON-UNIFORM PLANTS					
38	Buena Ventura Lakes	Osceola	0	1,039,010	1,039,010	100.00%
39	Deep Creek	Charlotte	1,412,444	1,423,310	10,866	0.77%
40	Enterprise	Volusia	37,725	39,468	1,743	4.62%
41	Lehigh	Lee	676,043	714,664	38,621	5.71%
42	Marco Island	Collier	696,199	731,636	35,437	5.09%
43	Spring Gardens	Citrus	7,700	7,874	174	2.26%
44	Tropical Isles	St. Lucie	34,582	36,468	1,886	5.45%
45	Valencia Terrace	Lake	28,245	28,822	577	2.04%
46	**TOTAL - SEWER NON-UNIFORM PLANTS**		2,892,938	4,021,252	1,128,314	39.00%
47	**TOTAL - SEWER ALL FPSC PLANTS**		8,060,823	9,431,938	1,371,115	17.01%
	COUNTY PLANTS					
48	Lake Gibson	Polk	102,716	107,797	5,081	4.95%
49	Seaboard	Hillsborough	1,042,315	1,050,000	7,685	0.74%
50	Spring Hill	Hernando	738,975	772,252	33,277	4.50%
51	Valrico Hills	Hillsborough	49,356	51,427	2,071	4.20%
52	**TOTAL - SEWER COUNTY PLANTS**		1,933,362	1,981,476	48,114	2.49%
53	**TOTAL - SEWER ALL PLANTS**		9,994,185	11,413,414	1,419,229	14.20%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Interim Test Year Ended 12/31/95	(4) Final Test Year Ended 12/31/96	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	25,260	26,088	828	3.28%
2	Apache Shores	Citrus	2,233	2,307	73	3.28%
3	Bay Lake Estates	Osceola	3,301	3,409	108	3.28%
4	Beacon Hills	Duval	58,011	59,912	1,901	3.28%
5	Beecher's Point	Putnam	316	327	10	3.28%
6	Burnt Store	Charlotte/Lee	6,562	6,777	215	3.28%
7	Chuluota	Seminole	2,649	2,735	87	3.28%
8	Citrus Park	Marion	5,258	5,430	172	3.28%
9	Citrus Springs	Citrus	13,559	14,003	444	3.28%
10	Deltona	Volusia	91,257	94,247	2,990	3.28%
11	Fisherman's Haven	Seminole	2,846	2,939	93	3.28%
12	Fl. Central Commerce Park	Seminole	850	878	28	3.28%
13	Fox Run	Martin	1,937	2,000	63	3.28%
14	Holiday Haven	Lake	1,818	1,878	60	3.28%
15	Jungle Den	Volusia	2,293	2,368	75	3.28%
16	Leilani Heights	Martin	7,689	7,941	252	3.28%
17	Leisure Lakes	Highlands	4,526	4,675	148	3.28%
18	Marco Shores	Collier	5,001	5,164	164	3.28%
19	Marion Oaks	Marion	26,328	27,190	863	3.28%
20	Meredith Manor	Seminole	553	572	18	3.28%
21	Morningview	Lake	712	735	23	3.28%
22	Palm Port	Putnam	1,957	2,021	64	3.28%
23	Palm Terrace	Pasco	20,339	21,005	666	3.28%
24	Park Manor	Putnam	573	592	19	3.28%
25	Point O' Woods	Citrus	2,728	2,817	89	3.28%
26	Salt Springs	Marion	2,233	2,307	73	3.28%
27	Silver Lake Oaks	Putnam	514	531	17	3.28%
28	South Forty	Marion	652	674	21	3.28%
29	Sugar Mill	Volusia	12,156	12,554	398	3.28%
30	Sugar Mill Woods	Citrus	43,266	44,684	1,418	3.28%
31	Sunny Hills	Washington	3,518	3,634	115	3.28%
32	Sunshine Parkway	Lake	178	184	6	3.28%
33	University Shores	Orange	62,518	64,566	2,048	3.28%
34	Venetian Village	Lake	1,700	1,756	56	3.28%
35	Woodmere	Duval	22,177	22,903	727	3.28%
36	Zephyr Shores	Pasco	9,527	9,839	312	3.28%
37	**TOTAL - SEWER UNIFORM PLANTS**		446,995	461,639	14,645	3.28%
	NON-UNIFORM PLANTS					
38	Buena Ventura Lakes	Osceola	0	140,625	140,625	100.00%
39	Deep Creek	Charlotte	59,356	61,300	1,945	3.28%
40	Enterprise	Volusia	2,530	2,613	83	3.28%
41	Lehigh	Lee	134,227	138,625	4,398	3.28%
42	Marco Island	Collier	37,950	39,193	1,243	3.28%
43	Spring Gardens	Citrus	2,411	2,490	79	3.28%
44	Tropical Isles	St. Lucie	4,329	4,470	142	3.28%
45	Valencia Terrace	Lake	8,894	9,186	291	3.28%
46	**TOTAL - SEWER NON-UNIFORM PLANTS**		249,696	398,502	148,806	59.59%
47	**TOTAL - SEWER ALL FPSC PLANTS**		696,691	860,142	163,450	23.46%
	COUNTY PLANTS					
48	Lake Gibson	Polk	5,277	5,450	173	3.28%
49	Seaboard	Hillsborough	49,888	51,522	1,634	3.28%
50	Spring Hill	Hernando	104,974	108,413	3,439	3.28%
51	Valrico Hills	Hillsborough	6,977	7,206	229	3.28%
52	**TOTAL - SEWER COUNTY PLANTS**		167,117	172,592	5,475	3.28%
53	**TOTAL - SEWER ALL PLANTS**		863,808	1,032,733	168,925	19.56%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1996
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Interim Test Year Ended 12/31/95	(4) Final Test Year Ended 12/31/96	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	73,727	78,361	4,634	6.29%
2	Apache Shores	Citrus	6,519	6,929	410	6.29%
3	Bay Lake Estates	Osceola	9,634	10,240	606	6.29%
4	Beacon Hills	Duval	169,319	179,961	10,642	6.29%
5	Beecher's Point	Putnam	923	981	58	6.29%
6	Burnt Store	Charlotte/Lee	19,153	20,357	1,204	6.29%
7	Chuluota	Seminole	7,730	8,216	486	6.29%
8	Citrus Park	Marion	15,345	16,310	964	6.29%
9	Citrus Springs	Citrus	39,575	42,062	2,487	6.29%
10	Deltona	Volusia	266,353	283,094	16,741	6.29%
11	Fisherman's Haven	Seminole	8,307	8,829	522	6.29%
12	Fl. Central Commerce Park	Seminole	2,481	2,637	156	6.29%
13	Fox Run	Martin	5,654	6,009	355	6.29%
14	Holiday Haven	Lake	5,307	5,641	334	6.29%
15	Jungle Den	Volusia	6,692	7,113	421	6.29%
16	Lellani Heights	Martin	22,441	23,852	1,410	6.29%
17	Leisure Lakes	Highlands	13,211	14,041	830	6.29%
18	Marco Shores	Collier	14,595	15,513	917	6.29%
19	Marion Oaks	Marion	76,843	81,672	4,830	6.29%
20	Meredith Manor	Seminole	1,615	1,717	102	6.29%
21	Morningview	Lake	2,077	2,207	131	6.29%
22	Palm Port	Putnam	5,711	6,070	359	6.29%
23	Palm Terrace	Pasco	59,363	63,094	3,731	6.29%
24	Park Manor	Putnam	1,673	1,778	105	6.29%
25	Point O' Woods	Citrus	7,961	8,462	500	6.29%
26	Salt Springs	Marion	6,519	6,929	410	6.29%
27	Silver Lake Oaks	Putnam	1,500	1,594	94	6.29%
28	South Forty	Marion	1,904	2,023	120	6.29%
29	Sugar Mill	Volusia	35,479	37,709	2,230	6.29%
30	Sugar Mill Woods	Citrus	126,283	134,220	7,937	6.29%
31	Sunny Hills	Washington	10,269	10,914	645	6.29%
32	Sunshine Parkway	Lake	519	552	33	6.29%
33	University Shores	Orange	182,472	193,941	11,469	6.29%
34	Venetian Village	Lake	4,961	5,273	312	6.29%
35	Woodmere	Duval	64,728	68,796	4,068	6.29%
36	Zephyr Shores	Pasco	27,806	29,554	1,748	6.29%
37	**TOTAL - SEWER UNIFORM PLANTS**		1,304,651	1,386,651	82,000	6.29%
	NON-UNIFORM PLANTS		0	422,403	422,403	100.00%
38	Buena Ventura Lakes	Osceola	0	422,403	422,403	100.00%
39	Deep Creek	Charlotte	171,094	184,131	13,037	7.62%
40	Enterprise	Volusia	6,998	7,848	850	12.15%
41	Lehigh	Lee	400,341	416,394	16,053	4.01%
42	Marco Island	Collier	118,642	117,726	(916)	-0.77%
43	Spring Gardens	Citrus	6,670	7,480	810	12.15%
44	Tropical Isles	St. Lucie	11,974	13,428	1,455	12.15%
45	Valencia Terrace	Lake	24,603	27,592	2,989	12.15%
46	**TOTAL - SEWER NON-UNIFORM PLANTS**		740,322	1,197,002	456,680	61.69%
47	**TOTAL - SEWER ALL FPSC PLANTS**		2,044,973	2,583,653	538,679	26.34%
	COUNTY PLANTS					
48	Lake Gibson	Polk	14,598	15,154	557	3.81%
49	Seaboard	Hillsborough	141,162	143,258	2,096	1.48%
50	Spring Hill	Hernando	306,390	301,443	(4,947)	-1.61%
51	Valrico Hills	Hillsborough	19,300	20,036	736	3.81%
52	**TOTAL - SEWER COUNTY PLANTS**		481,450	479,891	(1,559)	-0.32%
53	**TOTAL - SEWER ALL PLANTS**		2,526,423	3,063,544	537,121	21.26%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1995
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference $	Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	439,847	452,454	12,608	2.87%
2	Apache Shores	Citrus	26,558	24,225	(2,331)	-8.78%
3	Bay Lake Estates	Osceola	59,548	51,246	(8,304)	-13.95%
4	Beacon Hills	Duval	810,085	833,565	23,480	2.90%
5	Beecher's Point	Putnam	42,533	69,601	27,069	63.64%
6	Burnt Store	Charlotte/Lee	124,694	186,084	61,391	49.23%
7	Chuluota	Seminole	82,178	65,627	(16,549)	-20.14%
8	Citrus Park	Marion	68,920	67,392	(1,528)	-2.22%
9	Citrus Springs	Citrus	143,308	143,125	(183)	-0.13%
10	Deltona	Volusia	1,056,483	990,916	(65,567)	-6.21%
11	Fisherman's Haven	Seminole	57,775	47,229	(10,547)	-18.25%
12	Fl. Central Commerce Park	Seminole	100,315	102,650	2,334	2.33%
13	Fox Run	Martin	72,081	70,291	(1,792)	-2.49%
14	Holiday Haven	Lake	41,232	43,598	2,367	5.74%
15	Jungle Den	Volusia	41,135	42,634	1,500	3.65%
16	Leilani Heights	Martin	127,105	109,879	(17,223)	-13.55%
17	Leisure Lakes	Highlands	32,880	50,873	17,994	54.73%
18	Marco Shores	Collier	68,684	75,978	7,293	10.62%
19	Marion Oaks	Marion	303,178	333,164	29,988	9.89%
20	Meredith Manor	Seminole	16,406	12,680	(3,725)	-22.70%
21	Morningview	Lake	18,245	19,704	1,460	8.00%
22	Palm Port	Putnam	49,313	76,215	26,902	54.55%
23	Palm Terrace	Pasco	214,409	262,514	48,105	22.44%
24	Park Manor	Putnam	20,100	24,309	4,208	20.93%
25	Point O' Woods	Citrus	40,378	39,663	(718)	-1.78%
26	Salt Springs	Marion	56,960	61,607	4,649	8.16%
27	Silver Lake Oaks	Putnam	16,720	14,935	(1,785)	-10.68%
28	South Forty	Marion	36,476	37,734	1,258	3.45%
29	Sugar Mill	Volusia	139,685	156,425	16,738	11.98%
30	Sugar Mill Woods	Citrus	381,383	433,632	52,249	13.70%
31	Sunny Hills	Washington	69,108	65,694	(3,414)	-4.94%
32	Sunshine Parkway	Lake	41,531	41,565	36	0.09%
33	University Shores	Orange	959,642	1,297,474	337,833	35.20%
34	Venetian Village	Lake	31,417	30,485	(933)	-2.97%
35	Woodmere	Duval	411,052	483,071	72,016	17.52%
36	Zephyr Shores	Pasco	93,577	101,293	7,717	8.25%
37	**TOTAL - SEWER UNIFORM PLANTS**		6,294,941	6,919,531	624,594	9.92%
	NON-UNIFORM PLANTS					
38	Deep Creek	Charlotte	1,188,819	1,642,893	454,075	38.20%
39	Enterprise	Volusia	67,914	47,253	(20,661)	-30.42%
40	Lehigh	Lee	1,242,783	1,210,611	(32,172)	-2.59%
41	Marco Island	Collier	821,035	852,791	31,752	3.87%
42	Spring Gardens	Citrus	0	16,782	16,782	100.00%
43	Tropical Isles	St. Lucie	48,338	50,884	2,544	5.26%
44	Valencia Terrace	Lake	0	61,743	61,743	100.00%
45	**TOTAL - SEWER NON-UNIFORM PLANTS**		3,368,889	3,882,957	514,064	15.26%
46	**TOTAL - SEWER ALL FPSC PLANTS**		9,663,830	10,802,488	1,138,658	11.78%
	COUNTY PLANTS					
47	Lake Gibson	Polk	87,730	122,591	34,861	39.74%
48	Seaboard	Hillsborough	962,057	1,233,365	271,309	28.20%
49	Spring Hill	Hernando	1,035,447	1,150,339	114,890	11.10%
50	Valrico Hills	Hillsborough	73,028	75,633	2,609	3.57%
51	**TOTAL - SEWER COUNTY PLANTS**		2,158,262	2,581,928	423,669	19.63%
52	**TOTAL - SEWER ALL PLANTS**		11,822,092	13,384,416	1,562,327	13.22%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .8) - 1995
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	345,409	353,466	8,057	2.33%
2	Apache Shores	Citrus	18,207	15,473	(2,734)	-15.02%
3	Bay Lake Estates	Osceola	47,140	38,311	(8,829)	-18.73%
4	Beacon Hills	Duval	593,207	606,234	13,027	2.20%
5	Beecher's Point	Putnam	41,350	68,362	27,012	65.33%
6	Burnt Store	Charlotte/Lee	100,160	160,369	60,209	60.11%
7	Chuluota	Seminole	72,219	55,248	(16,971)	-23.50%
8	Citrus Park	Marion	49,265	46,789	(2,476)	-5.03%
9	Citrus Springs	Citrus	92,617	89,991	(2,626)	-2.84%
10	Deltona	Volusia	715,315	633,306	(82,009)	-11.46%
11	Fisherman's Haven	Seminole	47,135	36,075	(11,060)	-23.46%
12	Fl. Central Commerce Park	Seminole	97,120	99,319	2,199	2.26%
13	Fox Run	Martin	64,841	62,700	(2,141)	-3.30%
14	Holiday Haven	Lake	34,434	36,472	2,038	5.92%
15	Jungle Den	Volusia	32,562	33,649	1,087	3.34%
16	Leilani Heights	Martin	98,357	79,749	(18,608)	-18.92%
17	Leisure Lakes	Highlands	15,957	33,136	17,179	107.66%
18	Marco Shores	Collier	49,990	56,382	6,392	12.79%
19	Marion Oaks	Marion	204,749	229,994	25,245	12.33%
20	Meredith Manor	Seminole	14,324	10,511	(3,813)	-26.62%
21	Morningview	Lake	15,584	16,916	1,332	8.55%
22	Palm Port	Putnam	41,997	68,547	26,550	63.22%
23	Palm Terrace	Pasco	138,372	182,813	44,441	32.12%
24	Park Manor	Putnam	17,959	22,063	4,104	22.85%
25	Point O' Woods	Citrus	30,183	28,974	(1,209)	-4.01%
26	Salt Springs	Marion	48,609	52,855	4,246	8.74%
27	Silver Lake Oaks	Putnam	14,799	12,921	(1,878)	-12.69%
28	South Forty	Marion	34,037	35,178	1,141	3.35%
29	Sugar Mill	Volusia	94,241	108,790	14,549	15.44%
30	Sugar Mill Woods	Citrus	219,629	264,083	44,454	20.24%
31	Sunny Hills	Washington	55,955	51,907	(4,048)	-7.23%
32	Sunshine Parkway	Lake	40,864	40,868	4	0.01%
33	University Shores	Orange	725,915	1,052,484	326,569	44.99%
34	Venetian Village	Lake	25,063	23,824	(1,239)	-4.94%
35	Woodmere	Duval	328,146	396,166	68,020	20.73%
36	Zephyr Shores	Pasco	57,960	63,960	6,000	10.35%
37	**TOTAL - SEWER UNIFORM PLANTS**		4,623,671	5,167,885	544,214	11.77%
	NON-UNIFORM PLANTS					
38	Deep Creek	Charlotte	969,062	1,412,444	443,382	45.75%
39	Enterprise	Volusia	58,841	37,725	(21,116)	-35.89%
40	Lehigh	Lee	732,397	676,043	(56,354)	-7.69%
41	Marco Island	Collier	671,284	696,199	24,915	3.71%
42	Spring Gardens	Citrus	0	7,700	7,700	100.00%
43	Tropical Isles	St. Lucie	32,818	34,582	1,764	5.38%
44	Valencia Terrace	Lake	0	28,245	28,245	100.00%
45	**TOTAL - SEWER NON-UNIFORM PLANTS**		2,464,402	2,892,938	428,536	17.39%
46	**TOTAL - SEWER ALL FPSC PLANTS**		7,088,073	8,060,823	972,750	13.72%
	COUNTY PLANTS					
47	Lake Gibson	Polk	68,806	102,716	33,910	49.28%
48	Seaboard	Hillsborough	781,049	1,042,315	261,266	33.45%
49	Spring Hill	Hernando	642,998	738,975	95,977	14.93%
50	Valrico Hills	Hillsborough	48,004	49,356	1,352	2.82%
51	**TOTAL - SEWER COUNTY PLANTS**		1,540,857	1,933,362	392,505	25.47%
52	**TOTAL - SEWER ALL PLANTS**		8,628,930	9,994,185	1,365,255	15.82%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACOUNTS EXPENSES (.7) - 1995
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	21,311	25,260	3,950	18.53%
2	Apache Shores	Citrus	1,884	2,233	349	18.54%
3	Bay Lake Estates	Osceola	2,783	3,301	516	18.55%
4	Beacon Hills	Duval	48,940	58,011	9,071	18.54%
5	Beecher's Point	Putnam	268	316	49	18.45%
6	Burnt Store	Charlotte/Lee	5,538	6,562	1,026	18.53%
7	Chuluota	Seminole	2,234	2,649	414	18.54%
8	Citrus Park	Marion	4,437	5,258	822	18.53%
9	Citrus Springs	Citrus	11,440	13,559	2,120	18.53%
10	Deltona	Volusia	76,987	91,257	14,270	18.54%
11	Fisherman's Haven	Seminole	2,400	2,846	445	18.54%
12	Fl. Central Commerce Park	Seminole	716	850	133	18.56%
13	Fox Run	Martin	1,634	1,937	303	18.54%
14	Holiday Haven	Lake	1,535	1,818	284	18.52%
15	Jungle Den	Volusia	1,934	2,293	359	18.54%
16	Leilani Heights	Martin	6,487	7,689	1,202	18.53%
17	Leisure Lakes	Highlands	3,819	4,526	708	18.53%
18	Marco Shores	Collier	4,218	5,001	782	18.54%
19	Marion Oaks	Marion	22,211	26,328	4,117	18.53%
20	Meredith Manor	Seminole	469	553	87	18.45%
21	Morningview	Lake	601	712	111	18.51%
22	Palm Port	Putnam	1,650	1,957	306	18.54%
23	Palm Terrace	Pasco	17,158	20,339	3,180	18.54%
24	Park Manor	Putnam	483	573	90	18.56%
25	Point O' Woods	Citrus	2,299	2,728	427	18.55%
26	Salt Springs	Marion	1,884	2,233	349	18.54%
27	Silver Lake Oaks	Putnam	434	514	80	18.52%
28	South Forty	Marion	550	652	102	18.54%
29	Sugar Mill	Volusia	10,255	12,156	1,901	18.53%
30	Sugar Mill Woods	Citrus	36,501	43,266	6,765	18.53%
31	Sunny Hills	Washington	2,968	3,518	550	18.54%
32	Sunshine Parkway	Lake	150	178	28	18.54%
33	University Shores	Orange	52,742	62,518	9,776	18.54%
34	Venetian Village	Lake	1,434	1,700	266	18.54%
35	Woodmere	Duval	18,708	22,177	3,468	18.54%
36	Zephyr Shores	Pasco	8,037	9,527	1,490	18.54%
37	**TOTAL - SEWER UNIFORM PLANTS**		377,099	446,995	69,895	18.53%
	NON-UNIFORM PLANTS					
38	Deep Creek	Charlotte	50,074	59,356	9,281	18.54%
39	Enterprise	Volusia	2,133	2,530	396	18.55%
40	Lehigh	Lee	113,238	134,227	20,989	18.53%
41	Marco Island	Collier	32,013	37,950	5,934	18.54%
42	Spring Gardens	Citrus	0	2,411	2,411	100.00%
43	Tropical Isles	St. Lucie	3,651	4,329	677	18.54%
44	Valencia Terrace	Lake	0	8,894	8,894	100.00%
45	**TOTAL - SEWER NON-UNIFORM PLANTS**		201,109	249,696	48,582	24.16%
46	**TOTAL - SEWER ALL FPSC PLANTS**		578,208	696,691	118,477	20.49%
	COUNTY PLANTS					
47	Lake Gibson	Polk	4,452	5,277	825	18.54%
48	Seaboard	Hillsborough	42,088	49,888	7,801	18.53%
49	Spring Hill	Hernando	88,559	104,974	16,414	18.54%
50	Valrico Hills	Hillsborough	5,888	6,977	1,091	18.53%
51	**TOTAL - SEWER COUNTY PLANTS**		140,987	167,117	26,131	18.53%
52	**TOTAL - SEWER ALL PLANTS**		719,195	863,808	144,609	20.11%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1995
TOTAL SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

Line No.	(1) System	(2) County	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) Difference $	(6) Difference %
	UNIFORM PLANTS					
1	Amelia Island	Nassau	73,127	73,727	601	0.82%
2	Apache Shores	Citrus	6,467	6,519	53	0.82%
3	Bay Lake Estates	Osceola	9,625	9,634	9	0.09%
4	Beacon Hills	Duval	167,938	169,319	1,381	0.82%
5	Beecher's Point	Putnam	915	923	8	0.83%
6	Burnt Store	Charlotte/Lee	18,996	19,153	156	0.82%
7	Chuluota	Seminole	7,725	7,730	7	0.10%
8	Citrus Park	Marion	15,218	15,345	126	0.83%
9	Citrus Springs	Citrus	39,251	39,575	323	0.82%
10	Deltona	Volusia	264,181	266,353	2,173	0.82%
11	Fisherman's Haven	Seminole	8,240	8,307	68	0.83%
12	Fl. Central Commerce Park	Seminole	2,479	2,481	2	0.09%
13	Fox Run	Martin	5,606	5,654	46	0.82%
14	Holiday Haven	Lake	5,263	5,307	44	0.84%
15	Jungle Den	Volusia	6,639	6,692	55	0.82%
16	Leilani Heights	Martin	22,261	22,441	183	0.82%
17	Leisure Lakes	Highlands	13,104	13,211	107	0.82%
18	Marco Shores	Collier	14,476	14,595	119	0.82%
19	Marion Oaks	Marion	76,218	76,843	626	0.82%
20	Meredith Manor	Seminole	1,613	1,615	2	0.11%
21	Morningview	Lake	2,060	2,077	17	0.81%
22	Palm Port	Putnam	5,666	5,711	46	0.81%
23	Palm Terrace	Pasco	58,879	59,363	484	0.82%
24	Park Manor	Putnam	1,658	1,673	14	0.84%
25	Point O' Woods	Citrus	7,896	7,961	65	0.82%
26	Salt Springs	Marion	6,467	6,519	53	0.82%
27	Silver Lake Oaks	Putnam	1,487	1,500	13	0.85%
28	South Forty	Marion	1,889	1,904	15	0.81%
29	Sugar Mill	Volusia	35,189	35,479	288	0.82%
30	Sugar Mill Woods	Citrus	125,253	126,283	1,030	0.82%
31	Sunny Hills	Washington	10,185	10,269	84	0.82%
32	Sunshine Parkway	Lake	517	519	4	0.75%
33	University Shores	Orange	180,985	182,472	1,488	0.82%
34	Venetian Village	Lake	4,920	4,961	41	0.83%
35	Woodmere	Duval	64,198	64,728	528	0.82%
36	Zephyr Shores	Pasco	27,580	27,806	227	0.82%
37	**TOTAL - SEWER UNIFORM PLANTS**		1,294,171	1,304,651	10,485	0.81%
	NON-UNIFORM PLANTS					
38	Deep Creek	Charlotte	169,683	171,094	1,412	0.83%
39	Enterprise	Volusia	6,940	6,998	60	0.86%
40	Lehigh	Lee	397,148	400,341	3,194	0.80%
41	Marco Island	Collier	117,738	118,642	903	0.77%
42	Spring Gardens	Citrus	0	6,670	6,670	100.00%
43	Tropical Isles	St. Lucie	11,869	11,974	103	0.87%
44	Valencia Terrace	Lake	0	24,603	24,603	100.00%
45	**TOTAL - SEWER NON-UNIFORM PLANTS**		703,378	740,322	36,946	5.25%
46	**TOTAL - SEWER ALL FPSC PLANTS**		1,997,549	2,044,973	47,431	2.37%
	COUNTY PLANTS					
47	Lake Gibson	Polk	14,472	14,598	125	0.87%
48	Seaboard	Hillsborough	138,920	141,162	2,242	1.61%
49	Spring Hill	Hernando	303,890	306,390	2,499	0.82%
50	Valrico Hills	Hillsborough	19,136	19,300	166	0.87%
51	**TOTAL - SEWER COUNTY PLANTS**		476,418	481,450	5,032	1.06%
52	**TOTAL - SEWER ALL PLANTS**		2,473,967	2,526,423	52,463	2.12%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	239,166	439,847	200,681	83.91%	27.16%	8.88%	38.46%	331,152	108,695	32.82%
2	Apache Shores	Citrus	12/31/91	17,756	26,558	8,802	49.57%	0.89%	8.88%	9.86%	19,505	7,053	36.16%
3	Bay Lake Estates	Osceola	12/31/91	37,242	59,548	22,306	59.89%	0.60%	8.88%	9.54%	40,792	18,756	45.98%
4	Beacon Hills	Duval	12/31/91	568,711	810,085	241,374	42.44%	18.83%	8.88%	29.38%	735,814	74,271	10.09%
5	Beecher's Point	Putnam	12/31/91	15,437	42,533	27,096	175.53%	0.00%	8.88%	8.88%	16,809	25,724	153.04%
6	Burnt Store	Charlotte/Lee	12/31/91	72,959	124,694	51,735	70.91%	121.33%	8.88%	141.00%	175,826	(51,132)	-29.08%
7	Chuluota	Seminole	12/31/91	51,053	82,178	31,125	60.97%	1.52%	8.88%	10.53%	56,431	25,747	45.63%
8	Citrus Park	Marion	12/31/91	60,381	68,920	8,539	14.14%	2.70%	8.88%	11.83%	67,523	1,397	2.07%
9	Citrus Springs	Citrus	12/31/91	92,876	143,308	50,432	54.30%	1.18%	8.88%	10.17%	102,320	40,988	40.06%
10	Deltona	Volusia	12/31/91	757,900	1,056,483	298,583	39.40%	3.33%	8.88%	12.52%	852,750	203,733	23.89%
11	Fisherman's Haven	Seminole	12/31/91	31,260	57,775	26,515	84.82%	-1.37%	8.88%	7.39%	33,570	24,205	72.10%
12	Fl. Central Commerce Park	Seminole	12/31/91	89,510	100,315	10,805	12.07%	79.17%	8.88%	95.08%	174,617	(74,302)	-42.55%
13	Fox Run	Martin	12/31/91	30,197	72,081	41,884	138.70%	8.89%	8.88%	18.56%	35,804	36,277	101.32%
14	Holiday Haven	Lake	12/31/91	28,407	41,232	12,825	45.15%	-4.17%	8.88%	4.35%	29,640	11,592	39.11%
15	Jungle Den	Volusia	12/31/91	44,593	41,135	(3,458)	-7.75%	0.87%	8.88%	9.83%	48,977	(7,842)	-16.01%
16	Leilani Heights	Martin	12/31/91	79,244	127,105	47,861	60.40%	0.52%	8.88%	9.45%	86,729	40,376	46.55%
17	Leisure Lakes	Highlands	12/31/91	26,785	32,880	6,095	22.76%	0.00%	8.88%	8.88%	29,164	3,716	12.74%
18	Marco Shores	Collier	12/31/91	47,497	68,684	21,187	44.61%	7.20%	8.88%	16.73%	55,442	13,242	23.88%
19	Marion Oaks	Marion	12/31/91	219,122	303,178	84,056	38.36%	4.39%	8.88%	13.66%	249,061	54,117	21.73%
20	Meredith Manor	Seminole	12/31/91	9,067	16,406	7,339	80.94%	3.70%	8.88%	12.92%	10,238	6,168	60.25%
21	Morningview	Lake	12/31/91	14,761	18,245	3,484	23.60%	2.86%	8.88%	11.99%	16,530	1,715	10.38%
22	Palm Port	Putnam	12/31/91	20,898	49,313	28,415	135.97%	10.00%	8.88%	19.77%	25,031	24,282	97.01%
23	Palm Terrace	Pasco	12/31/91	214,453	214,409	(44)	-0.02%	0.98%	8.88%	9.95%	235,794	(21,385)	-9.07%
24	Park Manor	Putnam	12/31/91	13,393	20,100	6,707	50.08%	3.57%	8.88%	12.77%	15,103	4,997	33.09%
25	Point O' Woods	Citrus	12/31/91	23,893	40,378	16,485	69.00%	21.05%	8.88%	31.81%	31,492	8,886	28.22%
26	Salt Springs	Marion	12/31/91	51,208	56,960	5,752	11.23%	2.73%	8.88%	11.85%	57,277	(317)	-0.55%
27	Silver Lake Oaks	Putnam	12/31/91	12,144	16,720	4,576	37.68%	4.00%	8.88%	13.24%	13,752	2,968	21.58%
28	South Forty	Marion	12/31/91	34,976	36,476	1,500	4.29%	57.14%	8.88%	71.10%	59,847	(23,371)	-39.05%
29	Sugar Mill	Volusia	12/31/91	97,517	139,685	42,168	43.24%	4.77%	8.88%	14.08%	111,246	28,439	25.56%
30	Sugar Mill Woods	Citrus	12/31/91	240,376	381,383	141,007	58.66%	25.52%	8.88%	36.67%	328,514	52,869	16.09%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Sunny Hills	Washington	12/31/91	56,037	69,108	13,071	23.33%	1.71%	8.88%	10.75%	62,060	7,048	11.36%
2	Sunshine Parkway	Lake	12/31/91	15,391	41,531	26,140	169.84%	50.00%	8.88%	63.33%	25,138	16,393	65.21%
3	University Shores	Orange	12/31/91	562,629	959,642	397,013	70.56%	23.22%	8.88%	34.16%	754,852	204,790	27.13%
4	Venetian Village	Lake	12/31/91	26,635	31,417	4,782	17.95%	4.88%	8.88%	14.20%	30,417	1,000	3.29%
5	Woodmere	Duval	12/31/91	401,357	411,052	9,695	2.42%	7.88%	8.88%	17.47%	471,469	(60,417)	-12.81%
6	Zephyr Shores	Pasco	12/31/91	68,903	93,577	24,674	35.81%	-3.79%	8.88%	4.75%	72,181	21,396	29.64%
7	**TOTAL - SEWER UNIFORM PLANTS**			4,373,734	6,294,941	1,921,207	43.93%	11.81%	8.88%	21.74%	5,462,867	832,074	15.23%
	NON-UNIFORM PLANTS												
8	Deep Creek	Charlotte	12/31/90	658,290	1,186,819	530,529	80.59%	20.17%	13.47%	36.35%	897,578	291,241	32.45%
9	Enterprise	Volusia	12/31/85	16,101	67,914	51,813	321.80%	115.13%	40.70%	202.69%	48,736	19,178	39.35%
10	Lehigh	Lee	09/30/91	881,183	1,242,783	361,600	41.04%	9.25%	9.69%	19.84%	1,055,975	186,808	17.69%
11	Marco Island	Collier	04/30/92	779,125	821,035	41,910	5.38%	-0.47%	8.01%	7.51%	837,618	(16,583)	-1.98%
12	Tropical Isles	St. Lucie	12/31/89	18,426	48,338	29,912	162.34%	100.92%	19.60%	140.29%	44,275	4,063	9.18%
13	**TOTAL - SEWER NON-UNIFORM PLANTS**			2,353,125	3,368,889	1,015,764	43.17%	11.55%	17.21%	30.75%	2,884,182	484,707	16.81%
14	**TOTAL - SEWER ALL FPSC PLANTS**			6,726,859	9,663,830	2,936,971	43.66%	11.72%	9.84%	22.71%	8,347,049	1,316,781	15.78%
							43.66%	11.72%	9.84%	22.71%			15.78%
	COUNTY PLANTS												
15	Lake Gibson		12/31/88	30,703	87,730	57,027	185.74%	1.52%	25.36%	27.27%	39,078	48,652	124.50%
16	Seaboard		08/31/91	403,019	962,057	559,038	138.71%	1.41%	10.01%	11.56%	449,615	512,442	113.97%
17	Spring Hill		12/31/91	700,292	1,035,447	335,155	47.86%	9.60%	8.88%	19.33%	835,673	199,774	23.91%
18	Valrico Hills		12/31/91	32,529	73,028	40,499	124.50%	2.02%	8.88%	11.09%	36,134	36,894	102.10%
19	**TOTAL - SEWER COUNTY PLANTS**			1,166,543	2,158,262	991,719	85.01%	6.43%	12.88%	20.14%	1,360,500	797,762	58.64%
20	**TOTAL - ALL PLANTS**			7,893,402	11,822,092	3,928,690	49.77%	10.64%	10.10%	21.82%	9,707,549	2,114,543	21.78%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	176,436	345,409	168,973	95.77%	27.16%	8.88%	38.46%	244,296	101,113	41.39%
2	Apache Shores	Citrus	12/31/91	10,766	18,207	7,441	69.12%	0.89%	8.88%	9.86%	11,827	6,380	53.94%
3	Bay Lake Estates	Osceola	12/31/91	26,849	47,140	20,291	75.57%	0.60%	8.88%	9.54%	29,410	17,730	60.28%
4	Beacon Hills	Duval	12/31/91	414,195	593,207	179,012	43.22%	18.83%	8.88%	29.38%	535,895	57,312	10.69%
5	Beecher's Point	Putnam	12/31/91	14,459	41,350	26,891	185.98%	0.00%	8.88%	8.88%	15,744	25,606	162.65%
6	Burnt Store	Charlotte/Lee	12/31/91	63,591	100,160	36,569	57.51%	121.33%	8.88%	141.00%	153,252	(53,092)	-34.64%
7	Chuluota	Seminole	12/31/91	42,832	72,219	29,387	68.61%	1.52%	8.88%	10.53%	47,344	24,875	52.54%
8	Citrus Park	Marion	12/31/91	44,217	49,265	5,048	11.42%	2.70%	8.88%	11.83%	49,446	(181)	-0.37%
9	Citrus Springs	Citrus	12/31/91	50,470	92,617	42,147	83.51%	1.18%	8.88%	10.17%	55,602	37,015	66.57%
10	Deltona	Volusia	12/31/91	478,878	715,315	236,437	49.37%	3.33%	8.88%	12.52%	538,810	176,505	32.76%
11	Fisherman's Haven	Seminole	12/31/91	22,149	47,135	24,986	112.81%	-1.37%	8.88%	7.39%	23,786	23,349	98.16%
12	Fl. Central Commerce Park	Seminole	12/31/91	88,203	97,120	8,917	10.11%	79.17%	8.88%	95.08%	172,070	(74,950)	-43.56%
13	Fox Run	Martin	12/31/91	24,603	64,841	40,238	163.55%	8.89%	8.88%	18.56%	29,170	35,671	122.29%
14	Holiday Haven	Lake	12/31/91	22,445	34,434	11,989	53.42%	-4.17%	8.88%	4.35%	23,421	11,013	47.02%
15	Jungle Den	Volusia	12/31/91	39,128	32,562	(6,566)	-16.78%	0.87%	8.88%	9.83%	42,975	(10,413)	-24.23%
16	Leilani Heights	Martin	12/31/91	55,087	98,357	43,270	78.55%	0.52%	8.88%	9.45%	60,291	38,066	63.14%
17	Leisure Lakes	Highlands	12/31/91	12,444	15,957	3,513	28.23%	0.00%	8.88%	8.88%	13,550	2,407	17.77%
18	Marco Shores	Collier	12/31/91	32,774	49,990	17,216	52.53%	7.20%	8.88%	16.73%	38,256	11,734	30.67%
19	Marion Oaks	Marion	12/31/91	139,339	204,749	65,410	46.94%	4.39%	8.88%	13.66%	158,376	46,373	29.28%
20	Meredith Manor	Seminole	12/31/91	7,381	14,324	6,943	94.07%	3.70%	8.88%	12.92%	8,334	5,990	71.87%
21	Morningview	Lake	12/31/91	12,590	15,584	2,994	23.78%	2.86%	8.88%	11.99%	14,100	1,484	10.52%
22	Palm Port	Putnam	12/31/91	15,278	41,997	26,719	174.89%	10.00%	8.88%	19.77%	18,299	23,698	129.51%
23	Palm Terrace	Pasco	12/31/91	94,738	138,372	43,634	46.06%	0.98%	8.88%	9.95%	104,167	34,205	32.84%
24	Park Manor	Putnam	12/31/91	11,657	17,959	6,302	54.06%	3.57%	8.88%	12.77%	13,146	4,813	36.61%
25	Point O' Woods	Citrus	12/31/91	16,781	30,183	13,402	79.86%	21.05%	8.88%	31.81%	22,119	8,064	36.46%
26	Salt Springs	Marion	12/31/91	44,382	48,609	4,227	9.52%	2.73%	8.88%	11.85%	49,643	(1,034)	-2.08%
27	Silver Lake Oaks	Putnam	12/31/91	10,594	14,799	4,205	39.69%	4.00%	8.88%	13.24%	11,997	2,802	23.36%
28	South Forty	Marion	12/31/91	33,712	34,037	325	0.96%	57.14%	8.88%	71.10%	57,682	(23,645)	-40.99%
29	Sugar Mill	Volusia	12/31/91	60,829	94,241	33,412	54.93%	4.77%	8.88%	14.08%	69,392	24,849	35.81%
30	Sugar Mill Woods	Citrus	12/31/91	131,323	219,629	88,306	67.24%	25.52%	8.88%	36.67%	179,475	40,154	22.37%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Sunny Hills	Washington	12/31/91	45,175	55,955	10,780	23.86%	1.71%	8.88%	10.75%	50,032	5,923	11.84%
2	Sunshine Parkway	Lake	12/31/91	15,037	40,864	25,827	171.76%	50.00%	8.88%	63.33%	24,559	16,305	66.39%
3	University Shores	Orange	12/31/91	402,401	725,915	323,514	80.40%	23.22%	8.88%	34.16%	539,879	186,036	34.46%
4	Venetian Village	Lake	12/31/91	21,522	25,063	3,541	16.45%	4.88%	8.88%	14.20%	24,577	486	1.98%
5	Woodmere	Duval	12/31/91	336,580	328,146	(8,434)	-2.51%	7.88%	8.88%	17.47%	395,377	(67,231)	-17.00%
6	Zephyr Shores	Pasco	12/31/91	37,583	57,960	20,377	54.22%	-3.79%	8.88%	4.75%	39,370	18,590	47.22%
7	**TOTAL - SEWER UNIFORM PLANTS**			3,056,428	4,623,671	1,567,243	51.28%	11.81%	8.88%	21.74%	3,865,669	758,002	19.61%
	NON-UNIFORM PLANTS												
8	Deep Creek	Charlotte	12/31/90	584,970	969,062	384,092	65.66%	20.17%	13.47%	36.35%	797,606	171,456	21.50%
9	Enterprise	Volusia	5/31/85	11,284	58,841	47,557	421.46%	113.33%	40.70%	200.16%	33,871	24,970	73.72%
10	Lehigh	Lee	09/30/91	478,559	732,397	253,838	53.04%	9.25%	9.69%	19.84%	573,486	158,911	27.71%
11	Marco Island	Collier	04/30/92	651,346	671,284	19,938	3.06%	-0.47%	8.01%	7.51%	700,247	(28,963)	-4.14%
12	Tropical Isles	St. Lucie	12/31/89	14,648	32,818	18,170	124.04%	100.92%	19.60%	140.29%	35,198	(2,380)	-6.76%
13	**TOTAL - SEWER NON-UNIFORM PLANTS**			1,740,807	2,464,402	723,595	41.57%	11.54%	18.45%	32.12%	2,140,407	323,995	15.14%
14	**TOTAL - SEWER ALL FPSC PLANTS**			4,797,235	7,088,073	2,290,838	47.75%	11.72%	9.93%	22.81%	6,006,076	1,081,997	18.02%
	COUNTY PLANTS												
15	Lake Gibson		12/31/88	21,583	68,806	47,223	218.80%	1.52%	25.36%	27.27%	27,468	41,338	150.50%
16	Seaboard		08/31/91	210,881	781,049	570,168	270.37%	1.41%	10.01%	11.56%	235,263	545,786	231.99%
17	Spring Hill		12/31/91	397,251	642,998	245,747	61.86%	9.60%	8.88%	19.33%	474,048	168,950	35.64%
18	Valrico Hills		12/31/89	18,290	48,004	29,714	162.46%	2.02%	8.88%	11.09%	20,318	27,686	136.27%
19	**TOTAL - SEWER COUNTY PLANTS**			648,005	1,540,857	892,852	137.78%	6.43%	12.88%	20.14%	757,096	783,761	103.52%
20	**TOTAL - ALL PLANTS**			5,445,240	8,628,930	3,183,690	58.47%	10.64%	10.26%	21.99%	6,763,173	1,865,757	27.59%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	11,764	21,311	9,547	81.15%	27.16%	8.88%	38.46%	16,289	5,022	30.83%
2	Apache Shores	Citrus	12/31/91	1,310	1,884	574	43.82%	0.89%	8.88%	9.86%	1,439	445	30.91%
3	Bay Lake Estates	Osceola	12/31/91	1,943	2,783	840	43.23%	0.60%	8.88%	9.54%	2,128	655	30.76%
4	Beacon Hills	Duval	12/31/91	28,912	48,940	20,028	69.27%	18.83%	8.88%	29.38%	37,407	11,533	30.83%
5	Beecher's Point	Putnam	12/31/91	187	268	81	43.32%	0.00%	8.88%	8.88%	204	64	31.62%
6	Burnt Store	Charlotte/Lee	12/31/91	1,815	5,538	3,723	205.12%	121.33%	8.88%	141.00%	4,374	1,164	26.61%
7	Chuluota	Seminole	12/31/91	1,543	2,234	691	44.78%	1.52%	8.88%	10.53%	1,706	528	30.99%
8	Citrus Park	Marion	12/31/91	3,032	4,437	1,405	46.34%	2.70%	8.88%	11.83%	3,391	1,046	30.86%
9	Citrus Springs	Citrus	12/31/91	7,937	11,440	3,503	44.14%	1.18%	8.88%	10.17%	8,744	2,696	30.83%
10	Deltona	Volusia	12/31/91	52,300	76,987	24,687	47.20%	3.33%	8.88%	12.52%	58,845	18,142	30.83%
11	Fisherman's Haven	Seminole	12/31/91	1,708	2,400	692	40.52%	-1.37%	8.88%	7.39%	1,834	566	30.84%
12	Fl. Central Commerce Park	Seminole	12/31/91	281	716	435	154.80%	79.17%	8.88%	95.06%	548	168	30.61%
13	Fox Run	Martin	12/31/91	1,055	1,634	579	54.88%	8.89%	8.88%	18.56%	1,251	383	30.63%
14	Holiday Haven	Lake	12/31/91	1,123	1,535	412	36.69%	-4.17%	8.88%	4.35%	1,172	363	30.99%
15	Jungle Den	Volusia	12/31/91	1,346	1,934	588	43.68%	0.87%	8.88%	9.83%	1,478	456	30.82%
16	Leilani Heights	Martin	12/31/91	4,529	6,487	1,958	43.23%	0.52%	8.88%	9.45%	4,957	1,530	30.87%
17	Leisure Lakes	Highlands	12/31/91	2,680	3,819	1,139	42.50%	0.00%	8.88%	8.88%	2,918	901	30.87%
18	Marco Shores	Collier	12/31/91	2,761	4,218	1,457	52.77%	7.20%	8.88%	16.73%	3,223	995	30.88%
19	Marion Oaks	Marion	12/31/91	14,935	22,211	7,276	48.72%	4.39%	8.88%	13.66%	16,976	5,235	30.84%
20	Meredith Manor	Seminole	12/31/91	316	469	153	48.42%	3.70%	8.88%	12.92%	357	112	31.44%
21	Morningview	Lake	12/31/91	410	601	191	46.59%	2.86%	8.88%	11.99%	459	142	30.89%
22	Palm Port	Putnam	12/31/91	1,055	1,650	595	56.40%	10.00%	8.88%	19.77%	1,264	386	30.58%
23	Palm Terrace	Pasco	12/31/91	22,393	17,158	(5,235)	-23.38%	0.98%	8.88%	9.95%	24,622	(7,464)	-30.31%
24	Park Manor	Putnam	12/31/91	329	483	154	46.81%	3.57%	8.88%	12.77%	371	112	30.18%
25	Point O' Woods	Citrus	12/31/91	1,333	2,299	966	72.47%	21.05%	8.88%	31.81%	1,757	542	30.85%
26	Salt Springs	Marion	12/31/91	1,287	1,884	597	46.39%	2.73%	8.88%	11.85%	1,440	444	30.87%
27	Silver Lake Oaks	Putnam	12/31/91	292	434	142	48.63%	4.00%	8.88%	13.24%	331	103	31.25%
28	South Forty	Marion	12/31/91	246	550	304	123.58%	57.14%	8.88%	71.10%	421	129	30.67%
29	Sugar Mill	Volusia	12/31/91	6,872	10,255	3,383	49.23%	4.77%	8.88%	14.08%	7,839	2,416	30.81%
30	Sugar Mill Woods	Citrus	12/31/91	20,414	36,501	16,087	78.80%	25.52%	8.88%	36.67%	27,899	8,602	30.83%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Sunny Hills	Washington	12/31/91	2,049	2,968	919	44.85%	1.71%	8.88%	10.75%	2,269	699	30.79%
2	Sunshine Parkway	Lake	12/31/91	71	150	79	111.27%	50.00%	8.88%	63.33%	116	34	29.35%
3	University Shores	Orange	12/31/91	30,048	52,742	22,694	75.53%	23.22%	8.88%	34.16%	40,314	12,428	30.83%
4	Venetian Village	Lake	12/31/91	962	1,434	472	49.06%	4.88%	8.88%	14.20%	1,099	335	30.53%
5	Woodmere	Duval	12/31/91	12,174	18,708	6,534	53.67%	7.88%	8.88%	17.47%	14,301	4,407	30.82%
6	Zephyr Shores	Pasco	12/31/91	5,864	8,037	2,173	37.06%	-3.79%	8.88%	4.75%	6,143	1,894	30.84%
7	**TOTAL - SEWER UNIFORM PLANTS**			247,276	377,099	129,823	52.50%	11.81%	8.88%	21.74%	299,883	77,216	25.75%
	NON-UNIFORM PLANTS												
8	Deep Creek	Charlotte	12/31/90	21,187	50,074	28,887	136.34%	20.17%	13.47%	36.35%	28,888	21,186	73.34%
9	Enterprise	Volusia	5/31/85	1,260	2,133	873	69.29%	113.33%	40.70%	200.16%	3,782	(1,649)	-43.60%
10	Lehigh	Lee	09/30/91	74,360	113,238	38,878	52.28%	9.25%	9.89%	19.84%	89,110	24,128	27.08%
11	Marco Island	Collier	04/30/92	23,668	32,013	8,345	35.26%	-0.47%	8.01%	7.51%	25,445	6,568	25.81%
12	Tropical Isles	St. Lucie	12/31/89	549	3,651	3,102	565.03%	100.92%	19.60%	140.29%	1,319	2,332	176.76%
13	**TOTAL - SEWER NON-UNIFORM PLANTS**			121,024	201,109	80,085	66.17%	11.54%	18.45%	32.12%	148,545	52,564	35.39%
14	**TOTAL - SEWER ALL FPSC PLANTS**			368,300	578,208	209,908	56.99%	11.72%	9.93%	22.81%	448,428	129,780	28.94%
	COUNTY PLANTS												
15	Lake Gibson		12/31/88	617	4,452	3,835	621.56%	1.52%	25.36%	27.27%	785	3,667	466.97%
16	Seaboard		08/31/91	34,167	42,088	7,921	23.18%	1.41%	10.01%	11.56%	38,117	3,971	10.42%
17	Spring Hill		12/31/91	56,723	88,559	31,836	56.13%	9.60%	8.88%	19.33%	67,689	20,870	30.83%
18	Valrico Hills		12/31/91	1,428	5,888	4,460	312.32%	2.02%	8.88%	11.09%	1,586	4,302	271.17%
19	**TOTAL - SEWER COUNTY PLANTS**			92,935	140,987	48,052	51.70%	6.43%	12.88%	20.14%	108,178	32,809	30.33%
20	**TOTAL - ALL PLANTS**			461,235	719,195	257,960	55.93%	10.64%	10.26%	21.99%	556,605	162,590	29.21%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
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Simple Ave. [x] 13 Month Ave. [ ]

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	50,966	73,127	22,161	43.48%	27.16%	8.88%	38.46%	70,568	2,559	3.63%
2	Apache Shores	Citrus	12/31/91	5,680	6,467	787	13.86%	0.89%	8.88%	9.86%	6,240	227	3.64%
3	Bay Lake Estates	Osceola	12/31/91	8,451	9,625	1,174	13.89%	0.60%	8.88%	9.54%	9,257	368	3.97%
4	Beacon Hills	Duval	12/31/91	125,605	167,938	42,333	33.70%	18.83%	8.88%	29.38%	162,511	5,427	3.34%
5	Beecher's Point	Putnam	12/31/91	791	915	124	15.68%	0.00%	8.88%	8.88%	861	54	6.24%
6	Burnt Store	Charlotte/Lee	12/31/91	7,553	18,996	11,443	151.50%	121.33%	8.88%	141.00%	18,202	794	4.36%
7	Chuluota	Seminole	12/31/91	6,676	7,725	1,049	15.71%	1.52%	8.88%	10.53%	7,379	346	4.69%
8	Citrus Park	Marion	12/31/91	13,130	15,218	2,088	15.90%	2.70%	8.88%	11.83%	14,683	535	3.64%
9	Citrus Springs	Citrus	12/31/91	34,472	39,251	4,779	13.86%	1.18%	8.88%	10.17%	37,977	1,274	3.35%
10	Deltona	Volusia	12/31/91	226,722	264,181	37,459	16.52%	3.33%	8.88%	12.52%	255,096	9,085	3.56%
11	Fisherman's Haven	Seminole	12/31/91	7,403	8,240	837	11.31%	-1.37%	8.88%	7.39%	7,950	290	3.64%
12	Fl. Central Commerce Park	Seminole	12/31/91	1,026	2,479	1,453	141.62%	79.17%	8.88%	95.08%	2,002	477	23.85%
13	Fox Run	Martin	12/31/91	4,544	5,606	1,062	23.37%	8.89%	8.88%	18.56%	5,387	219	4.06%
14	Holiday Haven	Lake	12/31/91	4,837	5,263	426	8.81%	-4.17%	8.88%	4.35%	5,047	216	4.27%
15	Jungle Den	Volusia	12/31/91	4,118	6,639	2,521	61.22%	0.87%	8.88%	9.83%	4,523	2,116	46.79%
16	Leilani Heights	Martin	12/31/91	19,626	22,261	2,635	13.43%	0.52%	8.88%	9.45%	21,480	781	3.64%
17	Leisure Lakes	Highlands	12/31/91	11,662	13,104	1,442	12.36%	0.00%	8.88%	8.88%	12,698	406	3.20%
18	Marco Shores	Collier	12/31/91	11,962	14,476	2,514	21.02%	7.20%	8.88%	16.73%	13,963	513	3.67%
19	Marion Oaks	Marion	12/31/91	64,849	76,218	11,369	17.53%	4.39%	8.88%	13.66%	73,709	2,509	3.40%
20	Meredith Manor	Seminole	12/31/91	1,370	1,613	243	17.74%	3.70%	8.88%	12.92%	1,547	66	4.27%
21	Morningview	Lake	12/31/91	1,763	2,060	297	16.85%	2.86%	8.88%	11.99%	1,974	86	4.33%
22	Palm Port	Putnam	12/31/91	4,568	5,666	1,098	24.04%	10.00%	8.88%	19.77%	5,471	195	3.56%
23	Palm Terrace	Pasco	12/31/91	97,323	58,879	(38,444)	-39.50%	0.98%	8.88%	9.95%	107,009	(48,130)	-44.98%
24	Park Manor	Putnam	12/31/91	1,409	1,658	249	17.67%	3.57%	8.88%	12.77%	1,589	69	4.34%
25	Point O' Woods	Citrus	12/31/91	5,779	7,896	2,117	36.63%	21.05%	8.88%	31.81%	7,617	279	3.66%
26	Salt Springs	Marion	12/31/91	5,536	6,467	931	16.82%	2.73%	8.88%	11.85%	6,192	275	4.44%
27	Silver Lake Oaks	Putnam	12/31/91	1,255	1,487	232	18.49%	4.00%	8.88%	13.24%	1,421	66	4.63%
28	South Forty	Marion	12/31/91	1,019	1,889	870	85.38%	57.14%	8.88%	71.10%	1,744	145	8.34%
29	Sugar Mill	Volusia	12/31/91	29,817	35,189	5,372	18.02%	4.77%	8.88%	14.08%	34,015	1,174	3.45%
30	Sugar Mill Woods	Citrus	12/31/91	88,639	125,253	36,614	41.31%	25.52%	8.88%	36.67%	121,140	4,113	3.40%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
SEWER

Company: All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference $	Difference %	Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline Amount	Test Year Deviation from Guideline %
	UNIFORM PLANTS												
1	Sunny Hills	Washington	12/31/91	8,811	10,185	1,374	15.59%	1.71%	8.88%	10.75%	9,758	427	4.37%
2	Sunshine Parkway	Lake	12/31/91	283	517	234	82.69%	50.00%	8.88%	63.33%	462	55	11.85%
3	University Shores	Orange	12/31/91	130,181	180,985	50,804	39.03%	23.22%	8.88%	34.16%	174,657	6,328	3.62%
4	Venetian Village	Lake	12/31/91	4,152	4,920	768	18.50%	4.88%	8.88%	14.20%	4,741	179	3.77%
5	Woodmere	Duval	12/31/91	52,602	64,198	11,596	22.04%	7.88%	8.88%	17.47%	61,791	2,407	3.90%
6	Zephyr Shores	Pasco	12/31/91	25,457	27,580	2,123	8.34%	-3.79%	8.88%	4.75%	26,667	913	3.42%
7	**TOTAL - SEWER UNIFORM PLANTS**			1,070,037	1,294,171	224,134	20.95%	11.81%	8.86%	21.74%	1,297,332	(3,161)	(0.24%)
	NON-UNIFORM PLANTS												
8	Deep Creek	Charlotte	12/31/90	52,133	169,683	117,550	225.48%	20.17%	13.47%	36.35%	71,083	98,600	138.71%
9	Enterprise	Volusia	5/31/85	3,557	6,940	3,383	95.11%	113.33%	40.70%	200.16%	10,677	(3,737)	-35.00%
10	Lehigh	Lee	09/30/91	328,264	397,148	68,884	20.98%	9.25%	9.69%	19.84%	393,378	3,770	0.96%
11	Marco Island	Collier	04/30/92	104,111	117,738	13,627	13.09%	-0.47%	8.01%	7.51%	111,927	5,811	5.19%
12	Tropical Isles	St. Lucie	12/31/89	3,229	11,869	8,640	267.58%	100.92%	19.60%	140.29%	7,759	4,110	52.97%
13	**TOTAL - SEWER NON-UNIFORM PLANTS**			491,294	703,378	212,084	43.17%	11.54%	18.45%	32.12%	594,825	108,553	18.25%
14	**TOTAL - SEWER ALL FPSC PLANTS**			1,561,331	1,997,549	436,218	27.94%	11.72%	9.93%	22.81%	1,892,156	105,393	5.57%
	COUNTY PLANTS												
15	Lake Gibson		12/31/88	8,503	14,472	5,969	70.20%	1.52%	25.36%	27.27%	10,821	3,651	33.73%
16	Seaboard		08/31/91	157,971	138,920	(19,051)	-12.06%	1.41%	10.01%	11.56%	176,235	(37,315)	-21.17%
17	Spring Hill		12/31/91	246,313	303,890	57,577	23.38%	9.60%	8.88%	19.33%	293,930	9,960	3.39%
18	Valrico Hills		12/31/91	12,811	19,136	6,325	49.37%	2.02%	8.88%	11.09%	14,231	4,905	34.46%
19	**TOTAL - SEWER COUNTY PLANTS**			425,598	476,418	50,820	11.94%	6.43%	12.88%	20.14%	495,218	(18,800)	-3.80%
20	**TOTAL - ALL PLANTS**			1,986,929	2,473,967	487,038	24.51%	10.64%	10.26%	21.99%	2,387,375	86,592	3.63%

BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL DIRECT O&M EXPENSES (.1 - .6) - 1991 thru 1996
TOTAL WATER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name		Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)(5)	O&M Expense Guideline 12/31/94 (5)	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	3,120,860	89,656	3,031,205	2,107,446	2,537,980	6.3924%	2,872,826	158,378	5.5130%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	744,432	21,386	723,046	368,859	442,543	6.2588%	499,673	223,373	44.7040%
4	610/710	Purchased Water/Purchased Sewer	1,864,373	0	1,864,373	1,152,005	1,433,526	7.5599%	1,658,465	205,908	12.4156%
5	711	*Sludge Removal*	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	2,314,165	72,145	2,242,020	2,036,985	2,432,763	6.0972%	2,738,469	(496,449)	-18.1287%
7	616/716	Fuel for Power Production	29,675	927	28,748	3,595	4,340	6.4789%	4,921	23,827	484.2392%
8	618/718	Chemicals	733,371	14,262	719,108	647,306	752,323	5.1393%	831,638	(112,529)	-13.5310%
9	620/720	Materials & Supplies	984,340	34,827	949,513	444,873	550,156	7.3371%	633,849	315,664	49.8012%
10	631/731	*Contractual Services - Eng.*	2,977	0	2,977	594	631	2.0346%	657	2,320	353.1627%
11	632/732	Contractual Services - Acct.	0	0	0	0	0	0.0000%	0	0	0.0000%
12	633/733	Contractual Services - Legal	0	0	0	0	0	0.0000%	0	0	0.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	474,174	45,496	428,678	211,876	258,334	6.8316%	294,837	133,841	45.3951%
15	641/741	Rental of Real Building/Real Property	5,679	0	5,679	519	657	8.1764%	769	4,910	638.6542%
16	642/742	Rental of Equipment	13,579	352	13,227	6,435	7,800	6.6225%	8,867	4,360	49.1658%
17	650/750	Transportation Expense	279,228	13,107	266,121	185,547	226,656	6.8984%	259,006	7,115	2.7471%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	0	0	0	0	0.0000%	0	0	0.0000%
20	658/758	Insurance - Workman's Comp	50,936	1,463	49,473	65,680	78,538	6.1408%	88,480	(39,007)	-44.0856%
21	659/759	Insurance - Other	0	0	0	146	173	5.8192%	194	(194)	-100.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	675/775	Miscellaneous Expenses	272,994	2,658	270,336	16,958	19,708	5.1371%	21,785	248,551	1140.9360%
27	**TOTAL O & M EXPENSES**		10,890,783	296,279	10,594,504	7,248,824	8,746,128	6.4591%	9,914,434	680,070	6.8594%

NOTES:
(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.
(4) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(5) Refer to the Detail Comparison of O&M Expense to Benchmark Guideline schedule for All Plants located under the 1994 Directs-Water section of this book.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: **SSU / Total Company**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	2,734,541	3,120,860	386,319	14.13%	
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits	679,088	744,432	65,344	9.62%	
4	610.1-.6	Purchased Water	1,956,127	1,864,373	(91,754)	(4.69%)	
5	615.1-.6	Purchased Power	2,268,369	2,314,165	45,796	2.02%	
6	616.1-.6	Fuel for Power Production	28,201	29,675	1,474	5.23%	
7	618.1-.6	Chemicals	745,623	733,371	(12,252)	(1.64%)	
8	620.1-.6	Materials & Supplies	935,833	984,340	48,507	5.18%	
9	631.1-.6	Contractual Services - Eng.	2,920	2,977	57	1.95%	
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other	397,030	474,174	77,144	19.43%	
14	641.1-.6	Rental of Real Building/Real Property	5,570	5,679	109	1.96%	
15	642.1-.6	Rental of Equipment	13,131	13,579	448	3.41%	
16	650.1-.6	Transportation Expense	261,704	279,228	17,524	6.70%	
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp	48,922	50,936	2,014	4.12%	
20	659.1-.6	Insurance - Other	0	0	0	0.00%	
21	660.1-.6	Advertising Expense	0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses	267,441	272,994	5,553	2.08%	
26	**TOTAL WATER O & M EXPENSES**		10,344,500	10,890,783	546,283	5.28%	
27	**TOTAL (LESS ACCTS 666 & 667)**		10,344,500	10,890,783	546,283	5.28%	

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	1,583,217	1,756,017	172,800	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.6	Employee Pensions & Benefits	393,173	418,870	25,697	6.54%	(1)
4	610.1-.6	Purchased Water	485,283	484,263	(1,020)	(0.21%)	(1)
5	615.1-.6	Purchased Power	980,322	904,315	(76,007)	(7.75%)	(1)
6	616.1-.6	Fuel for Power Production	21,154	21,563	409	1.93%	(1)
7	618.1-.6	Chemicals	318,514	299,789	(18,725)	(5.88%)	(1)
8	620.1-.6	Materials & Supplies	582,134	593,484	11,350	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-.6	Contractual Services - Other	183,500	206,135	22,635	12.34%	(1)
14	641.1-.6	Rental of Real Building/Real Property	1,070	1,091	21	1.96%	(1)
15	642.1-.6	Rental of Equipment	6,337	6,465	128	2.02%	(1)
16	650.1-.6	Transportation Expense	174,388	177,789	3,401	1.95%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	—
19	658.1-.6	Insurance - Workman's Comp	28,326	28,660	334	1.18%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	—
21	660.1-.6	Advertising Expense	0	0	0	0.00%	—
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	—
25	675.1-.6	Miscellaneous Expenses	145,017	147,846	2,829	1.95%	(1)
26	**TOTAL WATER O & M EXPENSES**		4,902,435	5,046,287	143,852	2.93%	
27	**TOTAL (LESS ACCTS 666 & 667)**		4,902,435	5,046,287	143,852	2.93%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the 'Discussion' section of this book.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	791,796	966,074	174,278	22.01%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	196,631	230,442	33,811	17.20%	(1)
4	610.1-.6	*Purchased Water*	1,140,444	1,049,710	(90,734)	(7.96%)	(1)
5	615.1-.6	Purchased Power	943,615	977,412	33,597	3.56%	(1)
6	616.1-.6	Fuel for Power Production	3,110	4,098	988	31.77%	(1)
7	618.1-.6	Chemicals	412,792	416,740	3,948	0.96%	(1)
8	620.1-.6	*Materials & Supplies*	284,204	320,007	35,803	12.60%	(1)
9	631.1-.6	Contractual Services - Eng.	2,920	2,977	57	1.95%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	*Contractual Services - Mgmt Fees*	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	205,968	258,191	52,223	25.35%	(1)
14	641.1-.6	Rental of Real Building/Real Property	4,500	4,588	88	1.96%	(1)
15	642.1-.6	Rental of Equipment	3,811	4,072	261	6.85%	(1)
16	650.1-.6	*Transportation Expense*	48,903	62,277	13,374	27.35%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	14,164	15,767	1,603	11.32%	(1)
20	659.1-.6	*Insurance - Other*	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	68,382	70,051	1,669	2.44%	(1)
26	**TOTAL WATER O & M EXPENSES**		4,121,440	4,382,406	260,966	6.33%	
27	**TOTAL (LESS ACCTS 666 & 667)**		4,121,440	4,382,406	260,966	6.33%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	0	87,856	87,856	100.00%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	0	20,957	20,957	100.00%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	0	64,018	64,018	100.00%	(1)
6	616.1-.6	Fuel for Power Production	0	927	927	100.00%	(1)
7	618.1-.6	Chemicals	0	12,882	12,882	100.00%	(1)
8	620.1-.6	Materials & Supplies	0	30,261	30,261	100.00%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	0	40,953	40,953	100.00%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	0	187	187	100.00%	(1)
16	650.1-.6	Transportation Expense	0	12,421	12,421	100.00%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	0	1,434	1,434	100.00%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	0	335	335	100.00%	(1)
26	**TOTAL WATER O & M EXPENSES**		0	272,230	272,231	100.00%	
27	**TOTAL (LESS ACCTS 666 & 667)**		0	272,230	272,231	100.00%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3.- 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	39,826	44,172	4,346	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	9,890	10,537	647	6.54%	(1)
4	610.1-.6	Purchased Water	1,103,724	1,015,912	(87,812)	(7.96%)	(1)
5	615.1-.6	Purchased Power	0	0	0	0.00%	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	0	0	0	0.00%	(1)
8	620.1-.6	Materials & Supplies	8,655	8,824	169	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	368	549	181	49.18%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	1,601	1,633	32	2.00%	(1)
16	650.1-.6	Transportation Expense	5,463	5,570	107	1.96%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	712	721	9	1.26%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	5,724	5,835	111	1.94%	(1)
26	**TOTAL WATER O & M EXPENSES**		1,175,963	1,093,753	(82,210)	(6.99%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		1,175,963	1,093,753	(82,210)	(6.99%)	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	7,295	8,091	796	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,811	1,930	119	6.57%	(1)
4	610.1-.6	Purchased Water	24,720	22,753	(1,967)	(7.96%)	(1)
5	615.1-.6	Purchased Power	0	0	0	0.00%	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	0	0	0	0.00%	(1)
8	620.1-.6	Materials & Supplies	2,441	2,489	48	1.97%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	-89	(90)	(1)	1.12%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	3	3	0	0.00%	(1)
16	650.1-.6	Transportation Expense	252	257	5	1.98%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	130	132	2	1.54%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	299	305	6	2.01%	(1)
26	**TOTAL WATER O & M EXPENSES**		36,862	35,870	(992)	(2.69%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		36,862	35,870	(992)	(2.69%)	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	6,103	6,769	666	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,516	1,615	99	6.53%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	1,800	1,657	(143)	(7.94%)	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	1,290	1,210	(80)	(6.20%)	(1)
8	620.1-.6	Materials & Supplies	1,706	1,740	34	1.99%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	485	552	67	13.81%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	151	154	3	1.99%	(1)
16	650.1-.6	Transportation Expense	517	527	10	1.93%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	109	110	1	0.92%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	119	122	3	2.52%	(1)
26		**TOTAL WATER O & M EXPENSES**	13,796	14,456	660	4.78%	
27		**TOTAL (LESS ACCTS 666 & 667)**	13,796	14,456	660	4.78%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	7,023	7,789	766	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,744	1,858	114	6.54%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	2,040	1,878	(162)	(7.94%)	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	130	122	(8)	(6.15%)	(1)
8	620.1-.6	Materials & Supplies	1,358	1,384	26	1.91%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	448	514	66	14.73%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	182	186	4	2.20%	(1)
16	650.1-.6	Transportation Expense	882	899	17	1.93%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	126	127	1	0.79%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	208	212	4	1.92%	(1)
26	**TOTAL WATER O & M EXPENSES**		14,141	14,969	828	5.86%	
27	**TOTAL (LESS ACCTS 666 & 667)**		14,141	14,969	828	5.86%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	214	238	24	11.21%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	53	57	4	7.55%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	1,734	1,596	(138)	(7.96%)	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	1,084	1,017	(67)	(6.18%)	(1)
8	620.1-.6	Materials & Supplies	2,361	2,407	46	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	648	660	12	1.85%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	154	157	3	1.95%	(1)
16	650.1-.6	Transportation Expense	673	686	13	1.93%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	4	4	0	0.00%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	553	564	11	1.99%	(1)
26	**TOTAL WATER O & M EXPENSES**		7,478	7,386	(92)	(1.23%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		7,478	7,386	(92)	(1.23%)	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %	(5) NOTES
1	601.1-.6	Salaries & Wages - Employees	239,952	266,142	26,190	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	59,589	63,484	3,895	6.54%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	79,915	73,557	(6,358)	(7.96%)	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	101,878	95,602	(6,276)	(6.16%)	(1)
8	620.1-.6	Materials & Supplies	43,697	44,549	852	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	43,833	45,527	1,694	3.86%	(1)
14	641.1-.6	Rental of Real Building/Real Property	4,500	4,588	88	1.96%	(1)
15	642.1-.6	Rental of Equipment	586	597	11	1.88%	(1)
16	650.1-.6	Transportation Expense	13,348	13,608	260	1.95%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	4,293	4,344	51	1.19%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	30,435	31,028	593	1.95%	(1)
26	**TOTAL WATER O & M EXPENSES**		622,026	643,025	21,000	3.38%	
27	**TOTAL (LESS ACCTS 666 & 667)**		622,026	643,025	21,000	3.38%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	478,593	530,831	52,238	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	118,852	126,621	7,769	6.54%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	849,550	826,629	(22,921)	(2.70%)	(1)
6	616.1-.6	Fuel for Power Production	3,110	3,171	61	1.96%	(1)
7	618.1-.6	Chemicals	307,772	305,308	(2,464)	(0.80%)	(1)
8	620.1-.6	Materials & Supplies	212,887	217,038	4,151	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	2,920	2,977	57	1.95%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	154,427	163,324	8,897	5.76%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	1,122	1,143	21	1.87%	(1)
16	650.1-.6	Transportation Expense	27,768	28,309	541	1.95%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	8,562	8,664	102	1.19%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	28,949	29,514	565	1.95%	(1)
26		**TOTAL WATER O & M EXPENSES**	2,194,512	2,243,529	49,017	2.23%	
27		**TOTAL (LESS ACCTS 666 & 667)**	2,194,512	2,243,529	49,017	2.23%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	4,371	4,849	478	10.94%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,085	1,156	71	6.54%	(1)
4	610.1-.6	Purchased Water	12,000	11,045	(955)	(7.96%)	(1)
5	615.1-.6	Purchased Power	0	0	0	0.00%	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	100	94	(6)	(6.00%)	(1)
8	620.1-.6	Materials & Supplies	5,579	5,688	109	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	1,066	1,215	149	13.98%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	3	3	0	0.00%	(1)
16	650.1-.6	Transportation Expense	0	0	0	0.00%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	78	79	1	1.28%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	282	288	6	2.13%	(1)
26		**TOTAL WATER O & M EXPENSES**	24,564	24,417	(147)	(0.60%)	
27		**TOTAL (LESS ACCTS 666 & 667)**	24,564	24,417	(147)	(0.60%)	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	7,011	7,776	765	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,741	1,855	114	6.55%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	1,680	1,546	(134)	(7.98%)	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	150	141	(9)	(6.00%)	(1)
8	620.1-.6	Materials & Supplies	3,402	3,468	66	1.94%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	974	1,104	130	13.35%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	1	1	0	0.00%	(1)
16	650.1-.6	Transportation Expense	0	0	0	0.00%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	125	127	2	1.60%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	88	89	1	1.14%	(1)
26	**TOTAL WATER O & M EXPENSES**		15,172	16,107	935	6.16%	
27	**TOTAL (LESS ACCTS 666 & 667)**		15,172	16,107	935	6.16%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	300	333	33	11.00%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	75	79	4	5.33%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	1,431	1,317	(114)	(7.97%)	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	70	65	(5)	(7.14%)	(1)
8	620.1-.6	Materials & Supplies	288	294	6	2.08%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	1,352	1,379	27	2.00%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	2	2	0	0.00%	(1)
16	650.1-.6	Transportation Expense	0	0	0	0.00%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	5	5	0	0.00%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	368	375	7	1.90%	(1)
26		**TOTAL WATER O & M EXPENSES**	3,891	3,850	(42)	(1.08%)	
27		**TOTAL (LESS ACCTS 666 & 667)**	3,891	3,850	(42)	(1.08%)	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	1,108	1,229	121	10.92%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	275	293	18	6.55%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6	Purchased Power	5,665	5,214	(451)	(7.96%)	(1)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6	Chemicals	318	298	(20)	(6.29%)	(1)
8	620.1-.6	Materials & Supplies	1,830	1,865	35	1.91%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	2,456	2,504	48	1.95%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6	Rental of Equipment	6	6	0	0.00%	(1)
16	650.1-.6	*Transportation Expense*	0	0	0	0.00%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	20	20	0	0.00%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	1,357	1,384	27	1.99%	(1)
26	**TOTAL WATER O & M EXPENSES**		13,035	12,813	(222)	(1.70%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		13,035	12,813	(222)	(1.70%)	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	359,528	398,769	39,241	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	--
3	604.1-.6	Employee Pensions & Benefits	89,284	95,120	5,836	6.54%	(1)
4	610.1-.6	Purchased Water	330,400	330,400	0	0.00%	---
5	615.1-.6	Purchased Power	344,232	432,438	88,206	25.62%	---
6	616.1-.6	Fuel for Power Production	3,937	4,014	77	1.96%	(1)
7	618.1-.6	Chemicals	14,317	16,842	2,525	17.64%	(1)
8	620.1-.6	Materials & Supplies	69,495	70,849	1,354	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	7,562	9,848	2,286	30.23%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	2,983	3,042	59	1.98%	(1)
16	650.1-.6	*Transportation Expense*	38,413	39,162	749	1.95%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	6,432	6,509	77	1.20%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	54,042	55,097	1,055	1.95%	(1)
26	**TOTAL WATER O & M EXPENSES**		1,320,625	1,462,090	141,465	10.71%	
27	**TOTAL (LESS ACCTS 666 & 667)**		1,320,625	1,462,090	141,465	10.71%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	4,874	5,406	532	10.92%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,210	1,290	80	6.61%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	1,920	1,920	0	0.00%	---
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	260	265	5	1.92%	(1)
8	620.1-.6	Materials & Supplies	1,683	1,715	32	1.90%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	178	208	30	16.85%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	2	2	0	0.00%	---
16	650.1-.6	Transportation Expense	601	613	12	2.00%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	87	88	1	1.15%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	224	228	4	1.79%	(1)
26	**TOTAL WATER O & M EXPENSES**		11,039	11,735	696	6.30%	
27	**TOTAL (LESS ACCTS 666 & 667)**		11,039	11,735	696	6.30%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		3,021	3,350	329	10.89%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits		750	799	49	6.53%	(1)
4	610.1-.6	Purchased Water		56,000	56,000	0	0.00%	---
5	615.1-.6	Purchased Power		0	0	0	0.00%	---
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%	---
7	618.1-.6	Chemicals		0	0	0	0.00%	---
8	620.1-.6	Materials & Supplies		874	891	17	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other		160	195	35	21.88%	(1)
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment		4	5	1	25.00%	(1)
16	650.1-.6	Transportation Expense		420	428	8	1.90%	(1)
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp		54	55	1	1.85%	(1)
20	659.1-.6	Insurance - Other		0	0	0	0.00%	---
21	660.1-.6	Advertising Expense		0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses		437	446	9	2.06%	(1)
26	**TOTAL WATER O & M EXPENSES**			61,720	62,169	449	0.73%	
27	**TOTAL (LESS ACCTS 666 & 667)**			61,720	62,169	449	0.73%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount (3 - 2)	(4) Difference % (4 / 2)	NOTES
1	601.1-.6	Salaries & Wages - Employees	13,801	15,307	1,506	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	3,427	3,651	224	6.54%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	9,960	9,960	0	0.00%	---
6	616.1-.6	Fuel for Power Production	250	255	5	2.00%	(1)
7	618.1-.6	Chemicals	520	530	10	1.92%	(1)
8	620.1-.6	Materials & Supplies	3,959	4,037	78	1.97%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	105	154	49	46.67%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	11	11	0	0.00%	---
16	650.1-.6	Transportation Expense	2,871	2,927	56	1.95%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	247	250	3	1.21%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	2,321	2,366	45	1.94%	(1)
26	**TOTAL WATER O & M EXPENSES**		37,472	39,448	1,976	5.27%	
27	**TOTAL (LESS ACCTS 666 & 667)**		37,472	39,448	1,976	5.27%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	10,300	11,425	1,125	10.92%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	2,558	2,725	167	6.53%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	2,880	2,880	0	0.00%	---
6	616.1-.6	Fuel for Power Production	100	102	2	2.00%	(1)
7	618.1-.6	Chemicals	591	603	12	2.03%	(1)
8	620.1-.6	Materials & Supplies	2,843	2,898	55	1.93%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	150	179	29	19.33%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	3	3	0	0.00%	---
16	650.1-.6	Transportation Expense	842	858	16	1.90%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	184	186	2	1.09%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	318	324	6	1.89%	(1)
26	**TOTAL WATER O & M EXPENSES**		20,769	22,183	1,414	6.81%	
27	**TOTAL (LESS ACCTS 666 & 667)**		20,769	22,183	1,414	6.81%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%	NOTES
1	601.1-.6	Salaries & Wages - Employees	36,763	40,776	4,013	10.92%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	9,130	9,726	596	6.53%	(1)
4	610.1-.6	Purchased Water	274,400	274,400	0	0.00%	---
5	615.1-.6	Purchased Power	23,500	23,500	0	0.00%	---
6	616.1-.6	Fuel for Power Production	300	306	6	2.00%	(1)
7	618.1-.6	Chemicals	5,261	5,364	103	1.96%	(1)
8	620.1-.6	Materials & Supplies	18,699	19,063	364	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	2,313	2,731	418	18.07%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	516	526	10	1.94%	(1)
16	650.1-.6	Transportation Expense	3,387	3,453	66	1.95%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	658	666	8	1.22%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	4,878	4,973	95	1.95%	(1)
26	**TOTAL WATER O & M EXPENSES**		379,805	385,484	5,679	1.50%	
27	**TOTAL (LESS ACCTS 666 & 667)**		379,805	385,484	5,679	1.50%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
1	601.1-.6	Salaries & Wages - Employees	283,135	314,038	30,903	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	70,313	74,909	4,596	6.54%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	300,000	388,206	88,206	29.40%	---
6	616.1-.6	Fuel for Power Production	3,120	3,181	61	1.96%	(1)
7	618.1-.6	Chemicals	7,488	9,879	2,391	31.93%	(1)
8	620.1-.6	Materials & Supplies	37,796	38,533	737	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	4,415	6,092	1,677	37.98%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	2,342	2,388	46	1.96%	(1)
16	650.1-.6	Transportation Expense	29,824	30,406	582	1.95%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	5,065	5,126	61	1.20%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	44,779	45,653	874	1.95%	(1)
26	**TOTAL WATER O & M EXPENSES**		788,277	918,411	130,134	16.51%	
27	**TOTAL (LESS ACCTS 666 & 667)**		788,277	918,411	130,134	16.51%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	7,634	8,467	833	10.91%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,896	2,020	124	6.54%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	5,972	5,972	0	0.00%	---
6	616.1-.6	Fuel for Power Production	167	170	3	1.80%	(1)
7	618.1-.6	Chemicals	197	201	4	2.03%	(1)
8	620.1-.6	Materials & Supplies	3,641	3,712	71	1.95%	(1)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	241	289	48	19.92%	(1)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	105	107	2	1.90%	(1)
16	650.1-.6	Transportation Expense	468	477	9	1.92%	(1)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	137	138	1	0.73%	(1)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	1,085	1,107	22	2.03%	(1)
26	**TOTAL WATER O & M EXPENSES**		21,543	22,660	1,117	5.18%	
27	**TOTAL (LESS ACCTS 666 & 667)**		21,543	22,660	1,117	5.18%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.		*Account No. and Name*	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	2,573,315	2,734,541	161,226	6.27%	
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits	616,823	679,088	62,265	10.09%	
4	610.1-.6	*Purchased Water*	1,708,392	1,956,127	247,735	14.50%	
5	615.1-.6	Purchased Power	2,026,080	2,268,369	242,289	11.96%	
6	616.1-.6	Fuel for Power Production	20,249	28,201	7,952	39.27%	
7	618.1-.6	Chemicals	603,804	745,623	141,819	23.49%	
8	620.1-.6	*Materials & Supplies*	1,101,019	935,833	(165,186)	(15.00%)	
9	631.1-.6	Contractual Services - Eng.	0	2,920	2,920	100.00%	
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	
12	634.1-.6	*Contractual Services - Mgmt Fees*	0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other	495,463	397,030	(98,433)	(19.87%)	
14	641.1-.6	Rental of Real Building/Real Property	4,521	5,570	1,049	23.20%	
15	642.1-.6	Rental of Equipment	14,506	13,131	(1,375)	(9.48%)	
16	650.1-.6	Transportation Expense	272,171	261,704	(10,467)	(3.85%)	
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp	45,798	48,922	3,124	6.82%	
20	659.1-.6	Insurance - Other	0	0	0	0.00%	
21	660.1-.6	Advertising Expense	0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses	160,486	267,441	106,955	66.64%	
26	**TOTAL WATER O & M EXPENSES**		9,642,627	10,344,500	701,873	7.28%	
27	**TOTAL (LESS ACCTS 666 & 667)**		9,642,627	10,344,500	701,873	7.28%	

Note: May not cross foot due to rounding.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	1,540,046	1,583,217	43,171	2.80%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	(1)
3	604.1-.6	Employee Pensions & Benefits	369,154	393,173	24,019	6.51%	(1)
4	610.1-.6	Purchased Water	521,331	485,283	(36,048)	(6.91%)	(3)
5	615.1-.6	Purchased Power	799,172	980,322	181,150	22.67%	(2)
6	616.1-.6	Fuel for Power Production	13,299	21,154	7,855	59.06%	(3)
7	618.1-.6	Chemicals	176,911	318,514	141,603	80.04%	(2)
8	620.1-.6	Materials & Supplies	663,690	582,134	(81,556)	(12.29%)	(2)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	286,913	183,500	(103,413)	(36.04%)	(2)
14	641.1-.6	Rental of Real Building/Real Property	1,531	1,070	(461)	(30.11%)	(3)
15	642.1-.6	Rental of Equipment	8,336	6,337	(1,999)	(23.98%)	(3)
16	650.1-.6	Transportation Expense	179,589	174,388	(5,201)	(2.90%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	27,407	28,326	919	3.35%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	96,386	145,017	48,631	50.45%	(2)
26		**TOTAL WATER O & M EXPENSES**	4,683,765	4,902,435	218,670	4.67%	
27		**TOTAL (LESS ACCTS 666 & 667)**	4,683,765	4,902,435	218,670	4.67%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995
WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Purchased Power (615.1-.6)**						
2	Total Purchased Power Change		799,172	980,322	181,150	22.67%	
3							
4	**Summary of Significant Variances by Plant**						
5	Beacon Hills	886	61,754	67,854	6,100	9.88%	(1)
6	Burnt Store	2202	27,821	37,800	9,979	35.87%	(2)
7	Deltona Lakes	1806	308,999	417,300	108,301	35.05%	(3)
8	Keystone Heights	1094	14,552	20,935	6,383	43.86%	(4)
9	University Shores	106	33,607	44,000	10,393	30.93%	(5)
10							
11							
12							
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				141,156	77.92%	
16	Total Plant Variances < $10,000				39,994	22.08%	
17	Total Variance-FPSC Uniform Systems				181,150	100.00%	
18							
19	**Variance Explanations**						
20	(1) Budgeted additional power expense due to new high service pump and well to be installed in 1995.						
21							
22	(2) Budgeted additional power expense due to plant expansion planned for November, 1995.						
23							
24	(3) Decreased demand for power in 1994 was caused by approximately 1.1 billion less gallons pumped in 1994 versus 1993,						
25	(from MOR's). 1995 budgeted was normalized to reflect increased power usage.						
26							
27	(4) Well #2 was taken off-line in 1994 due to pumping excessive air. Testing was done on the well which then caused						
28	it to be off-line the remainder of the year. The 1995 budget assumes the well to be back on-line, therefore,						
29	additional power expense was budgeted.						
30							
31	(5) Decreased demand for power in 1994 was caused by heavy rainfalls. 1995 budgeted as a normal weather year with						
32	additional money budgeted for increased power usage.						
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Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	Difference (5) (4-3) Amount	Difference (6) (5/3) %	Ref
1	**Explanation of Changes - Chemicals (618.1-.6)**						
2	Total Chemicals Change		176,911	318,514	141,603	80.04%	
3							
4	**Summary of Significant Variances by Plant**						
5	Burnt Store	2202	9,451	16,790	7,339	77.65%	(1)
6	Chuluota	335	8,514	14,754	6,240	73.29%	(2)
7	Deltona Lakes	1806	40,904	145,666	104,762	256.12%	(3)
8							
9							
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12							
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				118,341	83.57%	
16	Total Plant Variances < $10,000				23,262	16.43%	
17	Total Variance-FPSC Uniform Systems				141,603	100.00%	
18							
19	**Variance Explanations**						
20	(1) The 1995 budget takes into consideration the plant expansion to .240 mgd, therefore an additional $6,280 was budgeted						
21	for caustic soda. In addition chlorine and sulfuric acid were budgeted to accommodate the expansion.						
22							
23	(2) Additional polymer was budgeted in 1995 due to the building of a second water plant.						
24							
25	(3) An EPA copper and lead regulation mandated a corrosion study to be performed. In 1994, a 6 month corrosion study was						
26	performed which recommended that polyphosphate be used to clear the lines. This is a new expense budgeted for 1995.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995
WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes- Materials & Supplies (620.1-.6)**						
2	Total Materials & Supplies Change		663,690	582,134	(81,556)	-12.29%	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	50,192	68,429	18,237	36.33%	(1)
6	Apple Valley	332	16,286	5,783	(10,503)	-64.49%	(2)
7	Deltona Lakes	1806	162,263	124,654	(37,609)	-23.18%	(3)
8	Druid Hills	334	8,745	2,457	(6,288)	-71.90%	(4)
9	Interlachen Lake	470	10,140	3,975	(6,165)	-60.80%	(5)
10	Marco Shores	2602	14,401	6,043	(8,358)	-58.04%	(6)
11	Picciola Island	564	11,499	2,690	(8,809)	-76.61%	(7)
12							
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				18,237	-22.36%	
16	Total Plant Variances < $10,000				(99,793)	122.36%	
17	Total Variance-FPSC Uniform Systems				(81,556)	100.00%	
18							

19 **Variance Explanations**

20

21 (1) The 1995 budget includes $6,545 for the painting of 77 fire hydrants due to new ordinance adopted by Nassau County
22 Board of Commissioners. $21,575 relates to the installation of extensions for hydrants which have hubs closer than the
23 required minimum 18 inches from a surrounding gate. Line break repairs were not anticipated to be as high in 1995,
24 therefore, approximately $5,361 less was budgeted.

25

26 (2) 1994 actuals include several emergency repairs. Not anticipated to be recurring in the 1995 budget.

27

28 (3) 1994 incurred significant one-time repair expenses due to the Deltona road widening project. Not budgeted in 1995.

29

30 (4) 1994 actuals include several emergency repairs and parts. Not expected to be recurring in the 1995 budget.

31

32 (5) 1994 actuals include a generator repair for $5,784. This is not expected to be recurring expense for 1995.

33

34 (6) 1994 actuals include several emergency repairs. Not anticipated to be recurring in the 1995 budget.

35

36 (7) 1994 actuals include the refurbishment of the hydro tank and installation of a temporary tank while the old tank
37 was sandblasted and painted. These types of expenses were not budgeted for 1995.

38

39 All items mentioned above do not meet the criteria for deferral and were therefore expensed.

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Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Contractual Services (635.1-.6)**						
2	Total Contractual Services Change		286,913	183,500	(103,413)	-36.04%	
3							
4	**Summary of Significant Variances by Plant**						
5	Deltona Lakes	1806	88,526	50,433	(38,093)	-43.03%	(1)
6	University Shores	106	18,074	5,104	(12,970)	-71.76%	(2)
7							
8							
9							
10							
11							
12							
13	**Reconciliation of Plant Variances to Total**						
14	Total Plant Variances > $10,000				0	0.00%	
15	Total Plant Variances < $10,000				(103,413)	100.00%	
16	Total Variance-FPSC Uniform Systems				(103,413)	100.00%	
17							
18							
19	**Variance Explanations**						
20	(1) 1994 actuals include a $17,784 permit renewal not budgeted in 1995 and the write-off of a CWIP project which						
21	totaled $19,143.						
22							
23	(2) Due to failed lead and copper samples in 1994, additional sampling was necessary to meet compliance						
24	standards. Not expected to be recurring in 1995.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995
WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Miscellaneous Expense (675.1-.6)**						
2	Total Miscellaneous Change		96,386	145,017	48,631	50.45%	
3							
4	**Summary of Significant Variances by Plant**						
5	Deltona	1806	10,457	36,940	26,483	253.26%	(1)
6							
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12							
13	**Reconciliation of Plant Variances to Total**						
14	Total Plant Variances > $10,000				26,483	54.46%	
15	Total Plant Variances < $10,000				22,148	45.54%	
16	Total Variance-FPSC Uniform Systems				48,631	100.00%	
17							
18							
19	**Variance Explanations**						
20	(1) Variance is due to common expenses budgeted at plant 00001and allocated to plants based upon average customer count.						
21	See "Allocation of Direct O&M Expense at Company Level" table for distribution of common O&M direct expenses.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6 Salaries & Wages - Employees	750,137	791,796	41,659	5.55%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.6 Employee Pensions & Benefits	179,806	196,631	16,825	9.36%	(1)
4	610.1-.6 Purchased Water	889,239	1,140,444	251,205	28.25%	(2)
5	615.1-.6 Purchased Power	910,739	943,815	33,076	3.63%	(2)
6	616.1-.6 Fuel for Power Production	4,149	3,110	(1,039)	(25.04%)	(2)
7	618.1-.6 Chemicals	414,636	412,792	(1,844)	(0.44%)	(2)
8	620.1-.6 Materials & Supplies	360,982	284,204	(76,778)	(21.27%)	(2)
9	631.1-.6 Contractual Services - Eng.	0	2,920	2,920	100.00%	(2)
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	180,694	205,968	25,274	13.99%	(2)
14	641.1-.6 Rental of Real Building/Real Property	2,990	4,500	1,510	50.50%	(2)
15	642.1-.6 Rental of Equipment	5,050	3,811	(1,239)	(24.53%)	(2)
16	650.1-.6 Transportation Expense	50,598	48,903	(1,695)	(3.35%)	(2)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	13,352	14,164	812	6.08%	(2)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	55,147	68,382	13,235	24.00%	(2)
26	**TOTAL WATER O & M EXPENSES**	3,817,519	4,121,440	303,921	7.96%	
27	**TOTAL (LESS ACCTS 666 & 667)**	3,817,519	4,121,440	303,921	7.96%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances by individual plant.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	36,785	39,826	3,041	8.27%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	8,816	9,890	1,074	12.18%	(1)
4	610.1-.6	Purchased Water	849,724	1,103,724	254,000	29.89%	(2)
5	615.1-.6	Purchased Power	0	0	0	0.00%	---
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	3	0	(3)	(100.00%)	(3)
8	620.1-.6	Materials & Supplies	7,857	8,655	798	10.16%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	372	368	(4)	(1.08%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	935	1,601	666	71.23%	(3)
16	650.1-.6	Transportation Expense	5,096	5,463	367	7.20%	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	655	712	57	8.70%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	489	5,724	5,235	1070.55%	(2)
26		**TOTAL WATER O & M EXPENSES**	910,732	1,175,963	265,231	29.12%	
27		**TOTAL (LESS ACCTS 666 & 667)**	910,732	1,175,963	265,231	29.12%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU / Charlotte /Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [X]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Deep Creek**						
2	Total O&M - Direct Change		910,732	1,175,963	265,231	29.12%	
3							
4	**Summary of Significant Variances by Account**						
5	610.1-.6 Purchased Water		849,724	1,103,724	254,000	29.89%	(1)
6	675.1-.6 Miscellaneous Expenses		489	5,724	5,235	1070.55%	(2)
7							
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				254,000	95.77%	
14	Total Account Variances < $10,000				11,231	4.23%	
15	Total System Variance				265,231	100.00%	
16							
17	**Variance Explanations**						
18	(1) The 1995 budget includes a base facility charge increase implemented 1/1/95 by Charlotte County Utilities						
19	from $9,655/month to $33,042/month. This is an annual increase of $280,644. The gallonage charge and						
20	monthly usage is expected to decrease in 1995 compared to 1994 and this annual decrease will total						
21	$30,946. The net increase in 1995 compared to 1994 will therefore total $249,697.						
22							
23	(2) Variance is due to common expenses budgeted at plant 00001and allocated to plants based upon average						
24	customer count. See "Allocation of Direct O&M Expense at Company Level" table for distribution of common						
25	O&M direct expenses.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	4,081	7,295	3,214	78.76%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	979	1,811	832	84.98%	(1)
4	610.1-.6	Purchased Water	0	24,720	24,720	100.00%	(2)
5	615.1-.6	Purchased Power	0	0	0	0.00%	---
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	0	0	0	0.00%	---
8	620.1-.6	Materials & Supplies	1,362	2,441	1,079	79.22%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	430	(89)	(519)	(120.70%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	0	3	3	100.00%	(3)
16	650.1-.6	Transportation Expense	322	252	(70)	(21.74%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	72	130	58	80.56%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	36	299	263	730.56%	(3)
26	**TOTAL WATER O & M EXPENSES**		7,282	36,862	29,580	406.21%	
27	**TOTAL (LESS ACCTS 666 & 667)**		7,282	36,862	29,580	406.21%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU / Volusia/Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Enterprise**						
2	Total O&M - Direct Change		7,282	36,862	29,580	406.21%	
3							
4	**Summary of Significant Variances by Account**						
5	610.1-.6 Purchased Water		0	24,720	24,720	100.00%	(1)
6							
7							
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				24,720	83.57%	
14	Total Account Variances < $10,000				4,860	16.43%	
15	Total System Variance				29,580	100.00%	
16							
17	**Variance Explanations**						
18	(1) The increase in purchased water is due to the interconnect with Deltona Lakes						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	5,371	6,103	732	13.63%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,289	1,516	227	17.61%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	1,620	1,800	180	11.11%	(3)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	1,064	1,290	226	21.24%	(3)
8	620.1-.6	Materials & Supplies	453	1,706	1,253	276.60%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	670	485	(185)	(27.61%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	0	151	151	100.00%	(3)
16	650.1-.6	Transportation Expense	660	517	(143)	(21.67%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	96	109	13	13.54%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	15	119	104	693.33%	(3)
26	**TOTAL WATER O & M EXPENSES**		11,238	13,796	2,558	22.76%	
27	**TOTAL (LESS ACCTS 666 & 667)**		11,238	13,796	2,558	22.76%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Not applicable for this plant.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference (3 - 2) Amount	(4) Difference (4 / 2) %	(5) NOTES
1	601.1-.6	Salaries & Wages - Employees	8,004	7,023	(981)	(12.26%)	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,918	1,744	(174)	(9.07%)	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	1,871	2,040	169	9.03%	(3)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	38	130	92	242.11%	(3)
8	620.1-.6	Materials & Supplies	1,611	1,358	(253)	(15.70%)	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	829	448	(381)	(45.96%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	0	182	182	100.00%	(3)
16	650.1-.6	Transportation Expense	1,032	882	(150)	(14.53%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	143	126	(17)	(11.89%)	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	25	208	183	732.00%	(3)
26	**TOTAL WATER O & M EXPENSES**		15,471	14,141	(1,330)	(8.60%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		15,471	14,141	(1,330)	(8.60%)	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Not applicable for this plant.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	0	214	214	100.00%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	0	53	53	100.00%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	0	1,734	1,734	100.00%	(4)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	0	1,084	1,084	100.00%	(4)
8	620.1-.6	Materials & Supplies	0	2,361	2,361	100.00%	(4)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	0	648	648	100.00%	(4)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	0	154	154	100.00%	(4)
16	650.1-.6	Transportation Expense	0	673	673	100.00%	(4)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	0	4	4	100.00%	(4)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	0	553	553	100.00%	(4)
26	**TOTAL WATER O & M EXPENSES**		0	7,478	7,478	100.00%	
27	**TOTAL (LESS ACCTS 666 & 667)**		0	7,478	7,478	100.00%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Not applicable for this plant.
(3) Not applicable for this plant.
(4) Expenses associated with new plant acquisition in 1995.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	225,489	239,952	14,463	6.41%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	54,049	59,589	5,540	10.25%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	77,110	79,915	2,805	3.64%	(3)
6	616.1-.6	Fuel for Power Production	174	0	(174)	(100.00%)	(3)
7	618.1-.6	Chemicals	111,906	101,878	(10,028)	(8.96%)	(2)
8	620.1-.6	Materials & Supplies	51,290	43,697	(7,593)	(14.80%)	(2)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	43,008	43,833	825	1.92%	(3)
14	641.1-.6	Rental of Real Building/Real Property	2,990	4,500	1,510	50.50%	(3)
15	642.1-.6	Rental of Equipment	2,314	586	(1,728)	(74.68%)	(3)
16	650.1-.6	Transportation Expense	15,998	13,348	(2,650)	(16.56%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	4,014	4,293	279	6.95%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	12,144	30,435	18,291	150.62%	(2)
26	**TOTAL WATER O & M EXPENSES**		600,486	622,026	21,540	3.59%	
27	**TOTAL (LESS ACCTS 665 & 667)**		600,486	622,026	21,540	3.59%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU /Lee/Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Lehigh**						
2	Total O&M - Direct Change		600,486	622,026	21,540	3.59%	
3							
4	**Summary of Significant Variances by Account**						
5	618.1-.6 Chemicals		111,906	101,878	(10,028)	-8.96%	(1)
6	620.1-.6 Materials & Supplies		51,290	43,697	(7,593)	-14.80%	(2)
7	675.1-.6 Miscellaneous Expense		12,144	30,435	18,291	150.62%	(3)
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				18,291	84.92%	
14	Total Account Variances < $10,000				3,249	15.08%	
15	Total System Variance				21,540	100.00%	
16							
17	**Variance Explanations**						
18	(1) 1994 actuals include additional expense for sulfuric acid due to a storage tank leak. The tank was pumped						
19	and refilled, therefore, additional sulfuric acid was purchased. Also, a large shipment of polymer was						
20	received in mid-December totaling $5,485. These were not included in the 1995 budget.						
21							
22	(2) 1994 actuals include more repairs than usual. 1995 budget does not assume these to be recurring.						
23							
24	(3) In 1994, all telephone expense for Lehigh was expensed to the administrative account. The 1995						
25	budget now takes telephone to plant level when possible, $11,140. Balance of the variance is due to						
26	common expenses budgeted at plant 00001and allocated to plants based upon average customer						
27	count. See "Allocation of Direct O&M Expense at Company Level" table for distribtuion of O&M direct expenses						
28							
29							
30							
31							
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33							
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6 Salaries & Wages - Employees	460,669	478,593	17,924	3.89%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.6 Employee Pensions & Benefits	110,422	118,852	8,430	7.63%	(1)
4	610.1-.6 Purchased Water	24,730	0	(24,730)	(100.00%)	(2)
5	615.1-.6 Purchased Power	828,247	849,550	21,303	2.57%	(2)
6	616.1-.6 Fuel for Power Production	3,975	3,110	(865)	(21.76%)	(3)
7	618.1-.6 Chemicals	301,393	307,772	6,379	2.12%	(3)
8	620.1-.6 Materials & Supplies	291,088	212,887	(78,201)	(26.87%)	(2)
9	631.1-.6 Contractual Services - Eng.	0	2,920	2,920	100.00%	(3)
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	134,912	154,427	19,515	14.46%	(2)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	1,801	1,122	(679)	(37.70%)	(3)
16	650.1-.6 Transportation Expense	26,384	27,768	1,384	5.25%	(3)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	8,200	8,562	362	4.41%	(3)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	42,320	28,949	(13,371)	(31.59%)	(2)
26	**TOTAL WATER O & M EXPENSES**	2,234,141	2,194,512	(39,629)	(1.77%)	
27	**TOTAL (LESS ACCTS 666 & 667)**	2,234,141	2,194,512	(39,629)	(1.77%)	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU /Collier/Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Marco Island**						
2	Total O&M - Direct Change		2,234,141	2,194,512	(39,629)	-1.77%	
3							
4	**Summary of Significant Variances by Account**						
5	610.1-.6 Purchased Water		24,730	0	(24,730)	-100.00%	(1)
6	615.1-.6 Purchased Power		828,247	849,550	21,303	2.57%	(2)
7	620.1-.6 Materials & Supplies		291,088	212,887	(78,201)	-26.87%	(3)
8	635.1-.6 Contractual Services		134,912	154,427	19,515	14.46%	(4)
9	675.1-.6 Miscellaneous Expense		42,320	28,949	(13,371)	-31.59%	(5)
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				40,818	-103.00%	
14	Total Account Variances < $10,000				(80,447)	203.00%	
15	Total System Variance				(39,629)	100.00%	
16							
17	**Variance Explanations**						
18	(1) Water was purchased from the Collier Properties in previous years. These properties were purchased by SSU in 1994,						
19	therefore will not be necessary to purchase water in 1995.						
20							
21	(2) Decreased demand for power in 1994 was caused by heavy rainfalls. 1995 budgeted as a normal weather year with						
22	additional money budgeted for increased power usage.						
23							
24	(3) 1994 incurred significant expenses due to large number of big repairs to pumps, turbidity meters, wells, circuit breakers,etc.						
25	1995 budget includes normal recurring repairs but did not assume the same amount of big repairs to be necessary.						
26							
27	(4) Starting in 6/95, the budget includes a new amortization of $7,677 for painting of pipe bridge crossings. Also						
28	anticipate increased technical services for water treatment operations at the RO plant due						
29	to recurring electronic difficulties.						
30							
31	(5) 1994 actuals include temporary help for the painting of the plant, $12,027. This is not necessary for 1995.						
32							
33							
34							
35							
36							
37							
38							
39							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		3,725	4,371	646	17.34%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	—
3	604.1-.6	Employee Pensions & Benefits		893	1,085	192	21.50%	(1)
4	610.1-.6	Purchased Water		14,785	12,000	(2,785)	(18.84%)	(3)
5	615.1-.6	Purchased Power		214	0	(214)	(100.00%)	(3)
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%	---
7	618.1-.6	Chemicals		91	100	9	9.89%	(3)
8	620.1-.6	Materials & Supplies		3,739	5,579	1,840	49.21%	(3)
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other		56	1,066	1,010	1803.57%	(3)
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment		0	3	3	100.00%	(3)
16	650.1-.6	Transportation Expense		875	0	(875)	(100.00%)	(3)
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp		66	78	12	18.18%	(3)
20	659.1-.6	Insurance - Other		0	0	0	0.00%	---
21	660.1-.6	Advertising Expense		0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses		34	282	248	729.41%	(3)
26	**TOTAL WATER O & M EXPENSES**			24,478	24,564	86	0.35%	
27	**TOTAL (LESS ACCTS 666 & 667)**			24,478	24,564	86	0.35%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6 Salaries & Wages - Employees	6,013	7,011	998	16.60%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits	1,440	1,741	301	20.90%	(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%	---
5	615.1-.6 Purchased Power	1,677	1,680	3	0.18%	(3)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	(3)
7	618.1-.6 Chemicals	141	150	9	6.38%	(3)
8	620.1-.6 Materials & Supplies	3,582	3,402	(180)	(5.03%)	(3)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	417	974	557	133.57%	(3)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	0	1	1	100.00%	(3)
16	650.1-.6 Transportation Expense	231	0	(231)	(100.00%)	(3)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	106	125	19	17.92%	(3)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	84	88	4	4.76%	(3)
26	**TOTAL WATER O & M EXPENSES**	13,691	15,172	1,481	10.82%	
27	**TOTAL (LESS ACCTS 666 & 667)**	13,691	15,172	1,481	10.82%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	0	300	300	100.00%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	0	75	75	100.00%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	0	1,431	1,431	100.00%	(3)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	0	70	70	100.00%	(3)
8	620.1-.6	Materials & Supplies	0	288	288	100.00%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	0	1,352	1,352	100.00%	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	0	2	2	100.00%	(3)
16	650.1-.6	Transportation Expense	0	0	0	0.00%	---
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	0	5	5	100.00%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	0	368	368	100.00%	(3)
26	**TOTAL WATER O & M EXPENSES**		0	3,891	3,891	100.00%	
27	**TOTAL (LESS ACCTS 666 & 667)**		0	3,891	3,891	100.00%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Not applicable for this plant.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6 Salaries & Wages - Employees	0	1,108	1,108	100.00%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits	0	275	275	100.00%	(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%	---
5	615.1-.6 Purchased Power	0	5,665	5,665	100.00%	(3)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6 Chemicals	0	318	318	100.00%	(3)
8	620.1-.6 Materials & Supplies	0	1,830	1,830	100.00%	(3)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	0	2,456	2,456	100.00%	(3)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	0	6	6	100.00%	(3)
16	650.1-.6 Transportation Expense	0	0	0	0.00%	---
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	20	20	100.00%	(3)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	0	1,357	1,357	100.00%	(3)
26	**TOTAL WATER O & M EXPENSES**	0	13,035	13,035	100.00%	
27	**TOTAL (LESS ACCTS 666 & 667)**	0	13,035	13,035	100.00%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Not applicable to this plant.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / County Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6 Salaries & Wages - Employees	283,132	359,528	76,396	26.98%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits	67,863	89,284	21,421	31.57%	(1)
4	610.1-.6 Purchased Water	297,822	330,400	32,578	10.94%	(2)
5	615.1-.6 Purchased Power	316,169	344,232	28,063	8.88%	(2)
6	616.1-.6 Fuel for Power Production	2,801	3,937	1,136	40.56%	(3)
7	618.1-.6 Chemicals	12,257	14,317	2,060	16.81%	(3)
8	620.1-.6 Materials & Supplies	76,347	69,495	(6,852)	(8.97%)	(3)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	27,856	7,562	(20,294)	(72.85%)	(2)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	1,120	2,983	1,863	166.34%	(3)
16	650.1-.6 Transportation Expense	41,984	38,413	(3,571)	(8.51%)	(3)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	5,039	6,432	1,393	27.64%	(3)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	8,953	54,042	45,089	503.62%	(2)
26	**TOTAL WATER O & M EXPENSES**	1,141,343	1,320,625	179,282	15.71%	
27	**TOTAL (LESS ACCTS 666 & 667)**	1,141,343	1,320,625	179,282	15.71%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3.- 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	4,301	4,874	573	13.32%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,029	1,210	181	17.59%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	1,804	1,920	116	6.43%	(3)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	303	260	(43)	(14.19%)	(3)
8	620.1-.6	Materials & Supplies	1,659	1,683	24	1.45%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	1,253	178	(1,075)	(85.79%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	178	2	(176)	(98.88%)	(3)
16	650.1-.6	Transportation Expense	605	601	(4)	(0.66%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	76	87	11	14.47%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	28	224	196	700.00%	(3)
26	**TOTAL WATER O & M EXPENSES**		11,236	11,039	(197)	(1.75%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		11,236	11,039	(197)	(1.75%)	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	1,723	3,021	1,298	75.33%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	414	750	336	81.16%	(1)
4	610.1-.6	Purchased Water	51,899	56,000	4,101	7.90%	(3)
5	615.1-.6	Purchased Power	0	0	0	0.00%	---
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	---
7	618.1-.6	Chemicals	0	0	0	0.00%	---
8	620.1-.6	Materials & Supplies	1,069	874	(195)	(18.24%)	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	287	160	(127)	(44.25%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	0	4	4	100.00%	(3)
16	650.1-.6	Transportation Expense	466	420	(46)	(9.87%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	30	54	24	80.00%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	54	437	383	709.26%	(3)
26	**TOTAL WATER O & M EXPENSES**		55,942	61,720	5,778	10.33%	
27	**TOTAL (LESS ACCTS 666 & 667)**		55,942	61,720	5,778	10.33%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	12,857	13,801	944	7.34%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	3,081	3,427	346	11.23%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	10,093	9,960	(133)	(1.32%)	(3)
6	616.1-.6	Fuel for Power Production	0	250	250	100.00%	(3)
7	618.1-.6	Chemicals	832	520	(312)	(37.50%)	(3)
8	620.1-.6	Materials & Supplies	6,901	3,959	(2,942)	(42.63%)	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	1,961	105	(1,856)	(94.65%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	77	11	(66)	(85.71%)	(3)
16	650.1-.6	Transportation Expense	2,837	2,871	34	1.20%	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	230	247	17	7.39%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	736	2,321	1,585	215.35%	(3)
26	**TOTAL WATER O & M EXPENSES**		39,605	37,472	(2,133)	(5.39%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		39,605	37,472	(2,133)	(5.39%)	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		8,373	10,300	1,927	23.01%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits		2,008	2,558	550	27.39%	(1)
4	610.1-.6	Purchased Water		0	0	0	0.00%	---
5	615.1-.6	Purchased Power		2,494	2,880	386	15.48%	(3)
6	616.1-.6	Fuel for Power Production		185	100	(85)	(45.95%)	(3)
7	618.1-.6	Chemicals		836	591	(245)	(29.31%)	(3)
8	620.1-.6	Materials & Supplies		3,535	2,843	(692)	(19.58%)	(3)
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other		2,398	150	(2,248)	(93.74%)	(3)
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment		0	3	3	100.00%	(3)
16	650.1-.6	Transportation Expense		856	842	(14)	(1.64%)	(3)
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp		148	184	36	24.32%	(3)
20	659.1-.6	Insurance - Other		0	0	0	0.00%	---
21	660.1-.6	Advertising Expense		0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses		39	318	279	715.38%	(3)
26	**TOTAL WATER O & M EXPENSES**			20,872	20,769	(103)	(0.49%)	
27	**TOTAL (LESS ACCTS 666 & 667)**			20,872	20,769	(103)	(0.49%)	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		34,735	36,763	2,028	5.84%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	—
3	604.1-.6	Employee Pensions & Benefits		8,326	9,130	804	9.66%	(1)
4	610.1-.6	Purchased Water		245,923	274,400	28,477	11.58%	(2)
5	615.1-.6	Purchased Power		21,915	23,500	1,585	7.23%	(3)
6	616.1-.6	Fuel for Power Production		290	300	10	3.45%	(3)
7	618.1-.6	Chemicals		4,013	5,261	1,248	31.10%	(3)
8	620.1-.6	Materials & Supplies		19,975	18,699	(1,276)	(6.39%)	(3)
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other		3,740	2,313	(1,427)	(38.16%)	(3)
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment		650	516	(134)	(20.62%)	(3)
16	650.1-.6	Transportation Expense		3,888	3,387	(501)	(12.89%)	(3)
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp		619	658	39	6.30%	(3)
20	659.1-.6	Insurance - Other		0	0	0	0.00%	---
21	660.1-.6	Advertising Expense		0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses		2,404	4,878	2,474	102.91%	(3)
26	**TOTAL WATER O & M EXPENSES**			346,478	379,805	33,327	9.62%	
27	**TOTAL (LESS ACCTS 666 & 667)**			346,478	379,805	33,327	9.62%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU /County Plants/Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Seaboard**						
2	Total O&M - Direct Change		346,478	379,805	33,327	9.62%	
3							
4	**Summary of Significant Variances by Account**						
5	610.1-.6 Purchased Water		245,923	274,400	28,477	11.58%	(1)
6							
7							
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				28,477	85.45%	
14	Total Account Variances < $10,000				4,850	14.55%	
15	Total System Variance				33,327	100.00%	
16							
17	**Variance Explanations**						
18	(1) In 1994, SSU purchased approximately 62% of water supply from the city of Tampa. The balance comes from the 4 wells at Seaboard.						
19	Seaboard is located in a salt-water intrusion area which means there is only a limited amount of quality water that can be pumped.						
20	The water at the 4 wells is tested each month which determines how much can be pumped. Each year, less quality water can be pumped						
21	from the wells, therefore it is necessary to increase the budget to purchase more from the city.						
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Note: May not cross foot due to rounding

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (4) (3.- 2) Difference Amount	(4) (5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	215,163	283,135	67,972	31.59%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	51,573	70,313	18,740	36.34%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	274,538	300,000	25,462	9.27%	(2)
6	616.1-.6	Fuel for Power Production	2,184	3,120	936	42.86%	(3)
7	618.1-.6	Chemicals	6,185	7,488	1,303	21.07%	(3)
8	620.1-.6	Materials & Supplies	40,358	37,796	(2,562)	(6.35%)	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	16,701	4,415	(12,286)	(73.56%)	(2)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	146	2,342	2,196	1504.11%	(3)
16	650.1-.6	Transportation Expense	32,755	29,824	(2,931)	(8.95%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	3,829	5,065	1,236	32.28%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	4,825	44,779	39,954	828.06%	(2)
26	**TOTAL WATER O & M EXPENSES**		648,257	788,277	140,020	21.60%	
27	**TOTAL (LESS ACCTS 666 & 667)**		648,257	788,277	140,020	21.60%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU /County Plants/Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Spring Hill**						
2	Total O&M - Direct Change		648,257	788,277	140,020	21.60%	
3							
4	**Summary of Significant Variances by Account**						
5	615.1-.6 Purchased Power		274,538	300,000	25,462	9.27%	(1)
6	635.1-.6 Contractual Services-Other		16,701	4,414	(12,287)	-73.57%	(2)
7	675.1-.6 Miscellaneous Expenses		4,825	44,779	39,954	828.06%	(3)
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				13,175	9.41%	
14	Total Account Variances < $10,000				126,845	90.59%	
15	Total System Variance				140,020	100.00%	
16							
17	**Variance Explanations**						
18	(1) Decreased demand for power in 1994 caused by heavy rainfall. 1995 was budgeted as a normal weather year with additional money						
19	budgeted for increased power usage.						
20							
21	(2) Variance is due to common expenses budgeted at plant 00001 and allocated to plants based upon average customer count.						
22	See "Allocation of Direct O&M Expense at Company Level" table for distribution of common O&M direct expenses.						
23							
24	(3) Variance is due to common expenses budgeted at plant 00001 and allocated to plants based upon average customer count.						
25	See "Allocation of Direct O&M Expense at Company Level" table for distribution of common O&M direct expenses.						
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Note: May not cross foot due to rounding

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference (2 - 1) Amount	(4) Difference (3 / 1) %	NOTES
1	601.1-.6	Salaries & Wages - Employees	5,980	7,634	1,654	27.66%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits	1,432	1,896	464	32.40%	(1)
4	610.1-.6	Purchased Water	0	0	0	0.00%	---
5	615.1-.6	Purchased Power	5,325	5,972	647	12.15%	(3)
6	616.1-.6	Fuel for Power Production	142	167	25	17.61%	(3)
7	618.1-.6	Chemicals	88	197	109	123.86%	(3)
8	620.1-.6	Materials & Supplies	2,850	3,641	791	27.75%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	1,516	241	(1,275)	(84.10%)	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	69	105	36	52.17%	(3)
16	650.1-.6	Transportation Expense	577	468	(109)	(18.89%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	107	137	30	28.04%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	867	1,085	218	25.14%	(3)
26	**TOTAL WATER O & M EXPENSES**		18,953	21,543	2,590	13.67%	
27	**TOTAL (LESS ACCTS 666 & 667)**		18,953	21,543	2,590	13.67%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 WATER

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	(6)	(7) (3 - 6)	(8) (7 / 6)	
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (4)	Historic Year Ended 12/31/94	Difference Amount	Difference %	O & M Expense Guideline 12/31/94 (3)	1994 Deviation From Guideline Amount (3)	1994 Deviation From Guideline %	NOTES
1	601.1-.6	Salaries & Wages - Employees	2,107,446	2,573,315	465,869	22.11%	2,537,980	35,335	1.39%	
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits (1)	368,859	616,823	247,964	67.22%	442,543	174,280	39.38%	
4	610.1-.6	Purchased Water	1,152,005	1,706,392	556,387	48.30%	1,433,526	274,866	19.17%	
5	615.1-.6	Purchased Power	2,036,985	2,026,080	(10,905)	(0.54%)	2,432,763	(406,683)	(16.72%)	
6	616.1-.6	Fuel for Power Production	3,595	20,249	16,654	463.25%	4,340	15,909	366.57%	
7	618.1-.6	Chemicals	647,306	603,804	(43,502)	(6.72%)	752,323	(148,519)	(19.74%)	
8	620.1-.6	Materials & Supplies	444,873	1,101,019	656,146	147.49%	550,156	550,863	100.13%	
9	631.1-.6	Contractual Services - Eng.	594	0	(594)	(100.00%)	631	(631)	(100.00%)	
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	
13	635.1-.6	Contractual Services - Other	211,876	495,463	283,587	133.85%	258,334	237,129	91.79%	
14	641.1-.6	Rental of Real Building/Real Property	519	4,521	4,002	771.10%	657	3,864	588.13%	
15	642.1-.6	Rental of Equipment	6,435	14,506	8,071	125.42%	7,800	6,706	85.97%	
16	650.1-.6	Transportation Expense	185,547	272,171	86,624	46.69%	226,656	45,515	20.08%	
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp	65,680	45,798	(19,882)	(30.27%)	78,538	(32,740)	(41.69%)	
20	659.1-.6	Insurance - Other	146	0	(146)	(100.00%)	173	(173)	(100.00%)	
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses	18,958	160,486	143,528	846.37%	19,708	140,778	714.32%	
26	**TOTAL WATER O & M EXPENSES**		7,248,824	9,642,627	2,393,803	33.02%	8,746,128	896,499	10.25%	
27	**TOTAL (LESS ACCTS 666 & 667)**		7,248,824	9,642,627	2,393,803	33.02%				
28	**Average # of Customers**		95,571	102,514	6,943	7.26%				
29	**Consumer Price Index - U (2)**		134.6	148.3	13.7	10.18%				
30	**COMPOUND MULTIPLIER**					18.18%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

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DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	1,226,222	1,540,046	313,824	25.59%	1,512,173	27,873	1.84%	(5)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	232,569	369,154	136,585	58.73%	286,595	82,559	28.81%	(5)
4	610.1-.6 Purchased Water	295,614	521,331	225,717	76.36%	335,868	185,463	55.22%	(6)
5	615.1-.6 Purchased Power	778,622	799,172	20,550	2.64%	956,860	(157,688)	(16.48%)	(6)
6	616.1-.6 Fuel for Power Production	3,238	13,299	10,061	310.72%	3,931	9,368	238.31%	(7)
7	618.1-.6 Chemicals	114,440	176,911	62,471	54.59%	150,336	26,575	17.68%	(7)
8	620.1-.6 Materials & Supplies	299,789	663,690	363,901	121.39%	375,721	287,969	76.64%	(6)
9	631.1-.6 Contractual Services - Eng.	594	0	(594)	(100.00%)	631	(631)	(100.00%)	(7)
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	137,124	286,913	149,789	109.24%	171,918	114,995	66.89%	(6)
14	641.1-.6 Rental of Real Building/Real Property	519	1,531	1,012	194.99%	657	874	133.03%	(7)
15	642.1-.6 Rental of Equipment	3,760	8,336	4,576	121.70%	4,664	3,672	78.73%	(7)
16	650.1-.6 Transportation Expense	119,757	179,589	59,832	49.96%	149,820	29,769	19.87%	(7)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	41,043	27,407	(13,636)	(33.22%)	50,581	(23,174)	(45.82%)	(7)
20	659.1-.6 Insurance - Other	146	0	(146)	(100.00%)	173	(173)	(100.00%)	(7)
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	7,631	96,386	88,755	1163.08%	9,200	87,186	947.67%	(6)
26	**TOTAL WATER O & M EXPENSES**	3,261,068	4,683,765	1,422,697	43.63%	4,009,128	674,637	16.83%	
27	**TOTAL (LESS ACCTS 666 & 667)**	3,261,068	4,683,765	1,422,697	43.63%				
28	**Average # of Customers**	51,544	55,690	4,146	8.04%				
29	**Consumer Price Index - U (2)**	136.2	148.3	12.1	8.88%				
30	**COMPOUND MULTIPLIER**				17.64%				

{(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1}

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.
(5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(6) Refer to following pages for explanation of difference.
(7) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Purchased Water (610.1-.6)**						
2	Purchased Water Change		521,331	335,868	185,463	55.22%	
3							
4	**Summary of Significant Variances by Plant**						
5	Beecher's Point	472	16,560	0	16,560	100.00%	(1)
6	Daetwyler Shores	105	17,225	5,634	11,591	205.73%	(2)
7	Marco Shores	2602	24,387	12,801	11,586	90.51%	(3)
8	Tropical Park	781	20,653	0	20,653	100.00%	(4)
9	University Shores	106	130,386	78,478	51,908	66.14%	(5)
10	Zephyr Shores	1427	52,067	11,224	40,843	363.89%	(6)
11							
12	**Reconciliation of Plant Variances to Total**						
13	Total Plant Variances > $10,000				153,141	82.57%	
14	Total Plant Variances < $10,000				32,322	17.43%	
15	Total Variance-FPSC Uniform Systems				185,463	100.00%	
16							
17	**Variance Explanations**						
18							
19	(1) A purchased water agreement between SSU and the City of Welaka was entered into in 8/93 to provide water to SSU's Beecher's Point facility for five years. This was due to the						
20	discovery of a high chloride content in the water which DEP ordered to be corrected. The company had the option of building an advanced treatment plant or connect with the						
21	City of Welaka's water supply for approximately $20,000. SSU chose the latter, which corrected the problem and proved to be more cost effective.						
22							
23	(2) Daetwyler Shores connected with OUC's water system on 8/14/91 due to a pollution source within sixty feet of the wells. SSU paid a connection fee of $5,340 in 9/91, compared						
24	to a full year of service in 1994 for $17,224.						
25							
26	(3) (a) 1991 expense is understated by $3,600 due to a refund of interim rates in 1991 for the period 7/85-2/88. (b) As a result of the 1992 Marco Island rate case, the cost /1,000 gal.						
27	for raw water increased from $.52 to $.67 or 28.8%. (c) Marco Shores experienced a 3.07% composite growth rate in customers since 1991.						
28							
29	(4) As a result of lab testing, it was discovered that one of our wells at Tropical Park had a high iron content. In order to rectify this problem, an iron treatment plant would have to be						
30	built. However, the company decided not to pursue this avenue due to the high cost of this facility. It was instead determined to be in the best interest of SSU and its customers to						
31	connect with the city of Kissimmee.						
32							
33	(5) In 1991 the billing costs were calculated differently than in 1994. In 1991 the billing base was $163.88 and $.65/100 gallons. In 1994 the base was $382.24 and was billed on three tier						
34	pricing per unit. (0-978 @ $.68, 979-1956 @ $1.33, 1957-no limit @ $1.93). In addition, the City of Winter Park back billed SSU for eight months of incorrect meter readings,						
35	of which $14,000 was related to 1993. This amount was not included in the 1995 budget.						
36							
37	(6) When SSU bought Zephyr Shores in 9/86, American Condos (which was a part of Zephyr Shores) already had a purchased water agreement in place with Pasco County. SSU was						
38	supplying the rest of Zephyr Shores with water; however, on 10/8/92 one of its supply wells collapsed and, due to extensive repairs, was not placed back on line until 2/95. During this						
39	period, additional water was purchased from Pasco County. Due to incorrect meter readings, Pasco County backbilled SSU $10,000 in 1994 for 1993 usage. An additional $28,000						
40	was paid in 1994 to Pasco County, which is not recurring in 1995 after the supply well was repaired.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994
WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7(W)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Purchased Power (615.1-.6)**						
2	Purchased Power Change		799,172	956,860	(157,688)	(16.48%)	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	35,789	46,237	(10,448)	(22.60%)	(1)
6	Beacon Hills	886	61,754	67,413	(5,659)	(8.39%)	(2)
7	Burnt Store	2202	27,821	68,016	(40,195)	(59.10%)	(3)
8	Deltona Lakes	1806	308,999	381,253	(72,254)	(18.95%)	(4)
9	Marion Oaks	1106	28,591	12,773	15,818	123.84%	(5)
10	Silver Lake Estates	574	26,625	31,913	(5,288)	(16.57%)	(6)
11	Sugar Mill Woods	989	25,952	34,473	(8,521)	(24.72%)	(7)
12							
13	**Reconciliation of Plant Variances to Total**						
14	Total Plant Variances > $5,000				(126,547)	80.25%	
15	Total Plant Variances < $5,000				(31,141)	19.75%	
16	Total Variance-FPSC Uniform Systems				(157,688)	100.00%	
17							
18	**Variance Explanations**						
19							
20	(1) On 7/16/94 an inefficient 25hp high service pump motor burned out and was taken off line. The remaining two pumps (70hp & 40hp), which are pressure regulated pumps, remained on						
21	line and continued to provide more efficient service due to automatic shut-off features. The old pump ran continuously, which resulted in higher power usage.						
22							
23	(2) (a) Due to wet weather in 1994, customers were not irrigating as often, thus a reduction in the power needed to process the flow of water. (b) A faulty electric meter						
24	giving incorrect readings is also a reason there was a reduction in power. In the beginning of 1995 it was replaced with a new meter.						
25							
26	(3) Due to the age of the RO skids at Burnt Store, the treatment plant experienced a reduction in pumping capacity from 1991 to 9/94 when the new and more efficient RO skids were						
27	installed. During this time frame, there was reduced pressure which consequently affected the power usage of pumping and other treatment equipment.						
28							
29	(4) Due to water conservation measures, Deltona reduced the pressure in our distribution mains, which decreased the demand on our system and power usage.						
30							
31	(5) Increase in the installation of water mains in 1994 to meet growth and demand within Marion Oaks. It is a requirement to flush these mains after installation for 2-3 hours						
32	in order to clear the lines of air, debris, and bacteria. Due to this operation, demand increased on the high service pumps and transmission and distribution pumps, therefore increasing						
33	our power consumption. Also, the pump installed in well #6 in 1991 had a low power rating, which was increased by the power company in 1992.						
34							
35	(6) (a) Due to the conservation program, there has been a decrease in the flow of water, thus a decrease in the amount of power needed to process the flow. Plant personnel have held						
36	seminars for the community explaining how to conserve water. They have passed out conservation kits with shower head reducers and other conservation tools and information.						
37	(b) A 60 HP pump motor was replaced in August 1992, making it more power efficient.						
38							
39	(7) New water supply wells and hydro tanks were installed in 1992. The location of the wells are at a high elevation, which allows the pumps to operate more efficiently. As a direct result,						
40	the usage demand from our pumps was reduced, which consequently decreased our purchased power consumption.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7(W)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Materials and Supplies (620.1-.6)**						
2	Materials and Supplies Change		663,690	375,721	287,969	76.64%	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	50,192	9,101	41,091	451.50%	(1)
6	Apple Valley	332	16,286	3,799	12,487	328.69%	(2)
7	Deltona Lakes	1806	162,263	78,754	83,509	106.04%	(3)
8	Marion Oaks	1106	18,919	8,888	10,031	112.86%	(4)
9	Picciola Island	564	11,499	223	11,276	5056.50%	(5)
10							
11	**Reconciliation of Plant Variances to Total**						
12	Total Plant Variances > $10,000				158,394	55.00%	
13	Total Plant Variances < $10,000				129,575	45.00%	
14	Total Variance-FPSC Uniform Systems				287,969	100.00%	
15							
16	**Variance Explanations**						
17							
18	(1) Unanticipated water main and water service repairs were done at Amelia in 1994. Some of these repairs were very costly due to the damage done to roadways and driveways. DOT now						
19	requires us to pave a 50 foot area which is five times the cost of patching. These types of repairs were normally capitalized in 1991. However, due to the changes in capitalization policies,						
20	these costs are being charged to expense. (See note below)						
21							
22	(2) Repairs and/or replacement to equipment and plant were expensed in 1994, versus being capitalized in 1991. (See note below)						
23							
24	(3) Capital invoice for $20,000 was charged to Materials & Supplies expense in error and was reclassed to CWIP 5/95. This was not included in the 1995 budget. Two additional wells						
25	and a booster pump were added since 1991, which have required additional maintenance. Deltona also experienced numerous repairs to their mains and service lines in 1994 due						
26	to on going building construction and two major road widening projects.						
27							
28	(4) The plant exterior was painted in 5/94 for a cost of approximately $6,000, which was not done in 1991. $900 for meter covers was charged to materials & supplies in error, but should						
29	have been charged to inventory. Finally, see note below regarding change in capitalization policy.						
30							
31	(5) In 1994 it was discovered that the paint on the inside of the hydro tank at Picciola Island was not to code and needed to be taken off-line for repainting. This operation required the use						
32	of a temporary tank, which had to be removed from a remote location, transported, and installed at Picciola Island by an outside contractor. Total cost was $10,688. This was						
33	not included in the 1995 budget.						
34							
35	Note: In 1993, the company modified its capitalization policy to exclude purchases below $500 (unless part of a larger project) for capital projects. In addition, the guidelines for						
36	deferral of expenses were changed to a minimum amount of $10,000 with an amortization period of at least three years. Management believes that costs not meeting these criteria						
37	should be expensed since, under uniform rates, these types of costs become "recurring" when considering these expenses on a total company basis rather than plant specific.						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Contractual Services - Other (635.1-.6)**						
2	Contractual Services - Other Change		286,913	171,918	114,995	66.89%	
3							
4	**Summary of Significant Variances by Plant**						
5	Beacon Hills	886	441	8,228	(7,787)	(94.64%)	(1)
6	Burnt Store	2202	7,467	20,584	(13,117)	(63.72%)	(2)
7	Deltona Lakes	1806	88,526	17,842	70,684	396.17%	(3)
8	Palm Terrace	1429	7,097	1,636	5,461	333.80%	(4)
9	University Shores	106	18,074	2,755	15,319	556.04%	(5)
10							
11	**Reconciliation of Plant Variances to Total**						
12	Total Plant Variances > $5,000				70,560	61.36%	
13	Total Plant Variances < $5,000				44,435	38.64%	
14	Total Variance-FPSC Uniform Systems				114,995	100.00%	
15							
16	**Variance Explanations**						
17							
18	(1) (a) $2,500 for repairs were charged to this account in 1991 that would have been charged to material & supplies in 1994. SSU's policy now defines contractual services as fees paid						
19	for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to Materials & Supplies. (b) Starting in 1993 or 1994 (depending on the size						
20	of the system), new regulation required extensive drinking water analysis to be performed every three years. Because Beacon Hills serves a population of >3000, these tests were						
21	required in 1993. Similar tests were performed in 1991, but were not required in 1994.						
22							
23	(2) Starting in 1993 or 1994 (depending on the size of the system), new regulations required extensive drinking water analysis to be performed every three years. Because Burnt Store						
24	serves a population of <3300, these tests were required in 1994. Similar tests were also performed in 1991 for a cost of $8,800. The 1994 FPSC benchmark took customer growth						
25	into consideration, which did not impact the cost of these tests.						
26							
27	(3) (a) $12,000 due to write-off of preliminary survey for 1MG storage tank and building for well #10, which was abandoned due to potential sinkhole. Total cost of $49,000 is being						
28	amortized over 4 years starting 1/93. (b) $18,000 for aquifer performance testing & groundwater flow modeling for two new wells was expensed in error. Reclassed to CWIP						
29	5/95. (c) 1990 charges of $7,000 for service area mapping originally coded to CWIP, but reclassed to expense 11/94. (d) Lab testing increased significantly due to lead & copper						
30	testing which was required beginning in 1993. Since Deltona Lakes did not pass its copper testing, extensive corrosion control tests were also required in 1994.						
31							
32	(4) Starting in 1993 or 1994 (depending on the size of the system) new regulations require extensive drinking water analysis to be performed every three years. Because Palm						
33	Terrace serves a population of <3300, these tests were required in 1994. Similar tests were performed in 1989, but were amortized over a three year period. Also contributing to the						
34	increase in lab testing expense is the new lead & copper requirements which began in 1993.						
35							
36	(5) Lab testing increased significantly due to lead & copper testing, which was required beginning in 1993. Since University Shores did not pass its copper testing, extensive corrosion						
37	control tests were also required in 1994.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Miscellaneous Expense (675.1-.6)**						
2	Miscellaneous Expense Change		96,386	9,200	87,186	947.67%	
3							
4	**Summary of Significant Variances by Plant**						
5	Deltona Lakes	1806	10,457	100	10,357	10357.00%	(1)
6	Marco Shores	2602	6,402	0	6,402	100.00%	(2)
7	Sugar Mill Woods	989	6,073	0	6,073	100.00%	(3)
8	University Shores	106	13,173	755	12,418	1644.77%	(4)
9							
10	**Reconciliation of Plant Variances to Total**						
11	Total Plant Variances > $5,000				35,250	40.43%	
12	Total Plant Variances < $5,000				51,936	59.57%	
13	Total Variance-FPSC Uniform Systems				87,186	100.00%	
14							
15	**Variance Explanations**						
16							
17	(1) (a) Grounds maintenance was $5,500 for 1994, which was charged to Materials and Supplies - O&M in 1991. (b) Cost for uniforms was $3,350 in 1994, which was charged to						
18	Misc. Expense - A&G in 1991. (c) Includes $1,125 for operator and backflow licenses and operating permits that were charged to Materials and Supplies - O&M in 1991.						
19							
20	(2) (a) $2,750 of garbage and dumpster fees were charged to this account in 1994, but coded to Misc. Expense - A&G in 1991. (b) Grounds maintenance was provided by an outside						
21	source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was $3,360.						
22							
23	(3) (a) Telephone expense was $1500 for 1994, which was charged to Misc. Expense A&G in 1991. (b) Grounds maintenance was provided by an outside source in 1994 to allow						
24	employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was $3,400.						
25							
26	(4) (a) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for University Shores						
27	was $8,400. (b) Telephone expense was $2,900 for 1994, which was charged to Misc. Expense A&G in 1991.						
28							
29	Note: A change in coding method was necessary because these items relate directly to plant operations. Also, procedures were established to make coding more consistent between						
30	all plants.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	634,878	750,137	115,259	18.15%	737,104	13,033	1.77%	(5)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	90,687	179,806	89,119	98.27%	102,974	76,832	74.61%	(5)
4	610.1-.6 Purchased Water	596,664	889,239	292,575	49.04%	809,450	79,789	9.86%	(6)
5	615.1-.6 Purchased Power	944,748	910,739	(34,009)	(3.60%)	1,107,975	(197,236)	(17.80%)	(6)
6	616.1-.6 Fuel for Power Production	0	4,149	4,149	100.00%	0	4,149	100.00%	(6)
7	618.1-.6 Chemicals	524,324	414,636	(109,688)	(20.92%)	592,093	(177,457)	(29.97%)	(6)
8	620.1-.6 Materials & Supplies	106,141	360,982	254,841	240.10%	128,903	232,079	180.04%	(6)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	55,072	180,694	125,622	228.11%	63,377	117,317	185.11%	(6)
14	641.1-.6 Rental of Real Building/Real Property	0	2,990	2,990	100.00%	0	2,990	100.00%	(6)
15	642.1-.6 Rental of Equipment	2,062	5,050	2,988	144.91%	2,412	2,638	109.37%	(6)
16	650.1-.6 Transportation Expense	41,235	50,598	9,363	22.71%	47,817	2,781	5.82%	(6)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	17,790	13,352	(4,438)	(24.95%)	19,937	(6,585)	(33.03%)	(6)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	7,701	55,147	47,446	616.10%	8,542	46,605	545.60%	(6)
26	**TOTAL WATER O & M EXPENSES**	3,021,302	3,817,519	796,217	26.35%	3,620,584	196,935	5.44%	
27	**TOTAL (LESS ACCTS 666 & 667)**	3,021,302	3,817,519	796,217	26.35%				
28	**Average # of Customers**	17,068	18,067	999	5.85%				
29	**Consumer Price Index - U (2)**	124.9	148.3	23.4	18.73%				
30	**COMPOUND MULTIPLIER**				25.68%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.
(5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(6) Refer to the attached individual explanations by plant.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 12/31/90	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6	Salaries & Wages - Employees	15,220	36,785	21,565	141.69%	20,945	15,840	75.63%	(2)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits (1)	2,669	8,816	6,147	230.31%	3,673	5,143	140.02%	(2)
4	610.1-.6	Purchased Water	546,246	849,724	303,478	55.56%	751,709	98,015	13.04%	(3)
5	615.1-.6	Purchased Power	(4)	0	4	(100.00%)	(6)	6	(100.00%)	(4)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6	Chemicals	0	3	3	100.00%	0	3	100.00%	(4)
8	620.1-.6	Materials & Supplies	3,425	7,857	4,432	129.40%	4,713	3,144	66.71%	(4)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	384	372	(12)	(3.13%)	528	(156)	(29.55%)	(4)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	18	935	917	5094.44%	25	910	3640.00%	(4)
16	650.1-.6	Transportation Expense	2,466	5,096	2,630	106.65%	3,394	1,702	50.15%	(4)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	0	655	655	100.00%	0	655	100.00%	(4)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	4	489	485	12125.00%	6	483	8050.00%	(4)
26	**TOTAL WATER O & M EXPENSES**		570,428	910,732	340,304	59.66%	784,987	125,745	16.02%	
27	**TOTAL (LESS ACCTS 666 & 667)**		570,428	910,732	340,304	59.66%				
28	**Average # of Customers**		2,434	2,952	518	21.28%				
29	**Consumer Price Index - U**		130.7	148.3	17.6	13.47%				
30	**COMPOUND MULTIPLIER**					37.61%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]									

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.6 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / Charlotte/ Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Deep Creek**					
2	Deep Creek Change	910,732	784,987	125,745	16.02%	
3						
4	**Summary of Significant Variances by Account**					
5	610.1-.6 Purchased Water	849,724	751,709	98,015	13.04%	(1)
6						
7	**Reconciliation of Account Variances to Total**					
8	Total Account Variances > $10,000			98,015	77.95%	
9	Total Account Variances < $10,000			27,730	22.05%	
10	Total System Variance			125,745	100.00%	
11						
12	**Variance Explanations**					
13						
14	(1) All of the water for Deep Creek is being purchased from Charlotte County Utilities. Due to a change in billing the cost has gone up substantially. In 1990 the base charge for water					
15	was $323.18 per month and an additional $2.61 per thousand gallons usage. In 1994 the rates changed to a base of $2.48 per unit (number of households they were supplying with					
16	water-3893) per month and a charge of $3.23 per thousand gallons usage.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 WATER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 5/31/85	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	535	4,081	3,546	662.80%	1,727	2,354	136.31%	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	979	979	100.00%	0	979	100.00%	(2)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	12,253	0	(12,253)	(100.00%)	39,562	(39,562)	(100.00%)	(3)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6 Chemicals	0	0	0	0.00%	0	0	0.00%	---
8	620.1-.6 Materials & Supplies	2,676	1,362	(1,314)	(49.10%)	8,640	(7,278)	(84.24%)	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	0	430	430	100.00%	0	430	100.00%	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	0	0	0	0.00%	0	0	0.00%	---
16	650.1-.6 Transportation Expense	0	322	322	100.00%	0	322	100.00%	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	72	72	100.00%	0	72	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	0	36	36	100.00%	0	36	100.00%	(4)
26	**TOTAL WATER O & M EXPENSES**	15,464	7,282	(8,182)	(52.91%)	49,929	(42,647)	(85.42%)	
27	**TOTAL (LESS ACCTS 666 & 667)**	15,464	7,282	(8,182)	(52.91%)				
28	**Average # of Customers**	95	218	123	129.47%				
29	**Consumer Price Index - U**	105.4	148.3	42.9	40.70%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				222.87%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Enterprise**					
2	Enterprise Change	7,282	49,929	(42,647)	(85.42%)	
3						
4	**Summary of Significant Variances by Account**					
5	615.1-.6 Purchased Power	0	39,562	(39,562)	(100.00%)	(1)
6						
7	**Reconciliation of Account Variances to Total**					
8	Total Account Variances > $10,000			(39,562)	92.77%	
9	Total Account Variances < $10,000			(3,085)	7.23%	
10	Total System Variance			(42,647)	100.00%	
11						
12	**Variance Explanations**					
13						
14	(1) In 1985, there was a water building with high service pumps. Enterprise interconnected with Deltona Utilities on January 29, 1986, at which time the building was abandoned					
15	and the pumps were retired. Therefore, power was no longer needed for the operation of these pumps at the Enterprise plant.					

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	3,417	5,371	1,954	57.18%	4,805	566	11.78%	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	1,289	1,289	100.00%	0	1,289	100.00%	(2)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	2,177	1,620	(557)	(25.59%)	3,061	(1,441)	(47.08%)	(4)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6 Chemicals	1,887	1,064	(823)	(43.61%)	2,653	(1,589)	(59.89%)	(4)
8	620.1-.6 Materials & Supplies	647	453	(194)	(29.98%)	910	(457)	(50.22%)	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	577	670	93	16.12%	811	(141)	(17.39%)	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	0	0	0	0.00%	0	0	0.00%	---
16	650.1-.6 Transportation Expense	850	660	(190)	(22.35%)	1,195	(535)	(44.77%)	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	96	96	100.00%	0	96	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	50	15	(35)	(70.00%)	70	(55)	(78.57%)	(4)
26	**TOTAL WATER O & M EXPENSES**	9,605	11,238	1,633	17.00%	13,505	(2,267)	(16.79%)	
27	**TOTAL (LESS ACCTS 666 & 667)**	9,605	11,238	1,633	17.00%				
28	**Average # of Customers**	74	87	13	17.57%				
29	**Consumer Price Index - U**	124.0	148.3	24.3	19.60%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				40.61%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	5,431	8,004	2,573	47.38%	7,774	230	2.96%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	1,918	1,918	100.00%	0	1,918	100.00%	(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	2,110	1,871	(239)	(11.33%)	3,020	(1,149)	(38.05%)	(4)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6 Chemicals	345	38	(307)	(88.99%)	494	(456)	(92.31%)	(4)
8	620.1-.6 Materials & Supplies	1,142	1,611	469	41.07%	1,635	(24)	(1.47%)	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	850	829	(21)	(2.47%)	1,217	(388)	(31.88%)	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	2	0	(2)	(100.00%)	3	(3)	(100.00%)	(4)
16	650.1-.6 Transportation Expense	1,549	1,032	(517)	(33.38%)	2,217	(1,185)	(53.45%)	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	143	143	100.00%	0	143	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	1	25	24	2400.00%	1	24	2400.00%	(4)
26	TOTAL WATER O & M EXPENSES	11,430	15,471	4,041	35.35%	16,361	(890)	(5.44%)	
27	TOTAL (LESS ACCTS 666 & 667)	11,430	15,471	4,041	35.35%				
28	Average # of Customers	127	152	25	19.69%				
29	Consumer Price Index - U	124.0	148.3	24.3	19.60%				
30	COMPOUND MULTIPLIER				43.14%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 09/30/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6	Salaries & Wages - Employees	138,141	225,489	87,348	63.23%	150,370	75,119	49.96%	(2)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits (1)	26,475	54,049	27,574	104.15%	28,819	25,230	87.55%	(2)
4	610.1-.6	Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6	Purchased Power	74,196	77,110	2,914	3.93%	80,764	(3,654)	(4.52%)	(4)
6	616.1-.6	Fuel for Power Production	0	174	174	100.00%	0	174	100.00%	(4)
7	618.1-.6	Chemicals	167,592	111,906	(55,686)	(33.23%)	182,428	(70,522)	(38.66%)	(3)
8	620.1-.6	Materials & Supplies	20,380	51,290	30,910	151.67%	22,184	29,106	131.20%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	20,657	43,008	22,351	108.20%	22,486	20,522	91.27%	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	2,990	2,990	100.00%	0	2,990	100.00%	(4)
15	642.1-.6	Rental of Equipment	0	2,314	2,314	100.00%	0	2,314	100.00%	(4)
16	650.1-.6	Transportation Expense	18,479	15,998	(2,481)	(13.43%)	20,115	(4,117)	(20.47%)	(4)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	7,697	4,014	(3,683)	(47.85%)	8,378	(4,364)	(52.09%)	(4)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	7,445	12,144	4,699	63.12%	8,104	4,040	49.85%	(4)
26		**TOTAL WATER O & M EXPENSES**	481,062	600,486	119,424	24.83%	523,648	76,838	14.67%	
27		**TOTAL (LESS ACCTS 666 & 667)**	481,062	600,486	119,424	24.83%				
28		**Average # of Customers**	8,651	8,585	(66)	(0.76%)				
29		**Consumer Price Index - U**	135.2	148.3	13.1	9.69%				
30		**COMPOUND MULTIPLIER**				8.85%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994
WATER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Lehigh**					
2	Lehigh Change	600,486	523,648	76,838	14.67%	
3						
4	**Summary of Significant Variances by Account**					
5	618.1-.6 Chemicals	111,906	182,428	(70,522)	(38.66%)	(1)
6	620.1-.6 Materials & Supplies	51,290	22,184	29,106	131.20%	(2)
7	635.1-.6 Contractual Services-Other	43,006	22,486	20,522	91.27%	(3)
8						
9	**Reconciliation of Account Variances to Total**					
10	Total Account Variances > $10,000			(20,894)	(27.19%)	
11	Total Account Variances < $10,000			97,732	127.19%	
12	Total System Variance			76,838	100.00%	
13						
14	**Variance Explanations**					
15						
16	(1) (a) Approximately $80,000 decrease due to Betz-DK no longer being used. In 1991, this chemical was added to raw water for the purpose of THM reduction; however, this method					
17	was not effective. In 1994, a new treatment process combining ammonia with chlorine accomplished this task at minimal costs. (b) $13,500 was spent in 1994 on polyphosphate for					
18	corrosion control to meet new DEP lead and copper standards, which was not required in 1991.					
19						
20	(2) (a) Some charges for repairs were coded to Contractual Services in 1991 that would have been charged to materials and supplies in 1994. SSU's policy now defines contractual					
21	services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to materials & supplies. (b) Also contributing to the					
22	variance are items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. Starting in 1993, purchases less than					
23	$500 are expensed, unless part of a larger project.					
24						
25	(3) (a) The water treatment plant was painted in 1993 for $37,485, which is being amortized over three years. Total amount expensed in 1994 was $12,500. (b) Spent $15,000 in 1994					
26	for an outside vendor to remove lime sludge. In 1991, this was done in-house by renting the equipment. Because of greater flows requiring this to be done more often, SSU contracted					
27	the work out to allow employees more time for preventative maintenance and repairs. (c) As an offset to the above items, some expenses such as telephone, grounds maintenance,					
28	and repairs were charged to this account in 1991, but elsewhere in 1994.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 04/30/92	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6	Salaries & Wages - Employees	455,849	460,669	4,820	1.06%	522,058	(61,389)	(11.76%)	(2)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits (1)	61,543	110,422	48,879	79.42%	70,482	39,940	56.67%	(2)
4	610.1-.6	Purchased Water	50,418	24,730	(25,688)	(50.95%)	57,741	(33,011)	(57.17%)	(3)
5	615.1-.6	Purchased Power	844,187	828,247	(15,940)	(1.89%)	966,799	(138,552)	(14.33%)	(3)
6	616.1-.6	Fuel for Power Production	0	3,975	3,975	100.00%	0	3,975	100.00%	(4)
7	618.1-.6	Chemicals	350,841	301,393	(49,448)	(14.09%)	401,798	(100,405)	(24.99%)	(3)
8	620.1-.6	Materials & Supplies	74,482	291,088	216,606	290.82%	85,300	205,788	241.25%	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	32,148	134,912	102,764	319.66%	36,817	98,095	266.44%	(3)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	1,728	1,801	73	4.22%	1,979	(178)	(8.99%)	(4)
16	650.1-.6	Transportation Expense	16,621	26,384	9,763	58.74%	19,035	7,349	38.61%	(4)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	10,093	8,200	(1,893)	(18.76%)	11,559	(3,359)	(29.06%)	(4)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	0	42,320	42,320	100.00%	0	42,320	100.00%	(3)
26		**TOTAL WATER O & M EXPENSES**	1,897,910	2,234,141	336,231	17.72%	2,173,568	60,573	2.79%	
27		**TOTAL (LESS ACCTS 666 & 667)**	1,897,910	2,234,141	336,231	17.72%				
28		**Average # of Customers**	5,473	5,803	330	6.03%				
29		**Consumer Price Index - U**	137.3	148.3	11.0	8.01%				
30		**COMPOUND MULTIPLIER**				14.52%				
		[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Marco Island**					
2	Marco Island Change	2,234,141	2,173,568	60,573	2.79%	
3						
4	**Summary of Significant Variances by Account**					
5	610.1-.6 Purchased Water	24,730	57,741	(33,011)	(57.17%)	(1)
6	615.1-.6 Purchased Power	828,247	966,799	(138,552)	(14.33%)	(2)
7	618.1-.6 Chemicals	301,393	401,798	(100,405)	(24.99%)	(3)
8	620.1-.6 Materials & Supplies	291,088	85,300	205,788	241.25%	(4)
9	635.1-.6 Contractual Services-Other	134,912	36,817	98,095	266.44%	(5)
10	675.1-.6 Miscellaneous Expenses	42,320	0	42,320	100.00%	(6)
11						
12	**Reconciliation of Account Variances to Total**					
13	Total Account Variances > $10,000			74,235	122.55%	
14	Total Account Variances < $10,000			(13,662)	(22.55%)	
15	Total System Variance			60,573	100.00%	
16						
17	**Variance Explanations**					
18						

19 (1) Prior to the RO plant coming on line 4/30/92, the only source of supply was the Collier lakes. Marco Island had an existing lease agreement since the 1960s for the land and also an
20 agreement to purchase water from the lakes. This continued through 7/94, at which time SSU agreed to purchase the land where the lakes were located. When the agreement was
21 executed, all lease and purchased water payments ceased.
22
23 (2) In the last rate filing, Docket No. 920655, FPSC made an adjustment of $509,238 to decrease chemical and purchased power expense. This was based on the assumption that the
24 R.O. plant meets 30% of consumption and the lime softening plant meets 70%. In 1994, however, actual consumption for the R.O. and lime softening plants were 46% and 54%,
25 respectively. As a result, purchased power decreased at the lime softening plant, which was not taken into consideration on the last rate filing.
26
27 (3) Estimates for the RO plant were included in the Marco Island rate case; however, at the time of filing there was no history on the system on which to accurately base operating cost.
28 Engineering estimates were close to actual costs for all chemicals except caustic soda, which was high by approximately $85,000.
29
30 (4) There were two items that contributed significantly to the variance. First, expense increased due to repairs on the RO plant which, by its high tech nature, required expensive parts
31 and labor. In addition, the company modified its capitalization policy in 1993 to exclude purchases below $500 (unless part of a larger project). However, purchases greater than $500
32 were still subject to other criteria such as: (a) the replacement had to be more efficient, or effectuated an increase in capacity; (b) substantial betterment; or (c) extend the life of the
33 asset beyond its book life. In 1994 there were repairs to pump and plant equipment that exceeded the $500 threshold, but did not meet the other standards; consequently, they
34 were expensed instead of being capitalized.
35
36 (5) When the RO plant went in service 4/30/92, ten supply wells was placed on line as well as an injection well. These new wells require weekly and monthly testing per DEP guidelines.
37 Prior to this, there were no wells and the only source of supply was the Collier lakes. The increase in cost due to these new wells and other RO lab testing amounts to $58,000. In
38 addition, Marco Island contracted with a company to remove lime sludge at the beginning of 1992. The increase in cost of $42,000 over historic test year 4/30/92, was primarily due to
39 this service being in place for twelve months vs. four months.
40
41 (6) (a) Spent $18,420 for temporary help to paint the lime softening plant. The project took several months to complete and SSU did not have the resources to do the job.
42 (b) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenenace and necessary repairs. Total cost for 1994 was
43 $17,300. (c) Spent $2,400 for garbage and dumpster fees in 1994 that were previously charged to Miscellaneous Expense-A&G.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 WATER

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	12,154	3,725	(8,429)	(69.35%)	15,677	(11,952)	(76.24%)	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	893	893	100.00%	0	893	100.00%	(2)
4	610.1-.6 Purchased Water	0	14,785	14,785	100.00%	0	14,785	100.00%	(3)
5	615.1-.6 Purchased Power	8,800	214	(8,586)	(97.57%)	11,351	(11,137)	(98.11%)	(3)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6 Chemicals	3,659	91	(3,568)	(97.51%)	4,720	(4,629)	(98.07%)	(4)
8	620.1-.6 Materials & Supplies	2,825	3,739	914	32.35%	3,644	95	2.61%	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	0	56	56	100.00%	0	56	100.00%	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	314	0	(314)	(100.00%)	405	(405)	(100.00%)	(4)
16	650.1-.6 Transportation Expense	1,161	875	(286)	(24.63%)	1,498	(623)	(41.59%)	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	66	66	100.00%	0	66	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	151	34	(117)	(77.48%)	195	(161)	(82.56%)	(4)
26	**TOTAL WATER O & M EXPENSES**	29,064	24,478	(4,586)	(15.78%)	37,490	(13,012)	(34.71%)	
27	**TOTAL (LESS ACCTS 666 & 667)**	29,064	24,478	(4,586)	(15.78%)				
28	**Average # of Customers**	191	206	15	7.85%				
29	**Consumer Price Index - U**	124.0	148.3	24.3	19.60%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				28.99%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / St Johns/ Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Palm Valley**					
2	Palm Valley Change	24,478	37,490	(13,012)	(34.71%)	
3						
4	**Summary of Significant Variances by Account**					
5	610.1-.6 Purchased Water	14,785	0	14,785	100.00%	(1)
6	615.1-.6 Purchased Power	214	11,351	(11,137)	(98.11%)	(2)
7						
8	**Reconcillation of Account Variances to Total**					
9	Total Account Variances > $10,000			3,648	(28.04%)	
10	Total Account Variances < $10,000			(16,660)	128.04%	
11	Total System Variance			(13,012)	100.00%	
12						
13	**Variance Explanations**					
14						
15	(1) In 1989 there were two water systems that supplied the Palm Valley area with water. These systems were old and run down. In May 1993 it was decided that it would be					
16	more effecient to rebuild the Distribution System and purchase water from the Intercoastal Utility Company rather than rebuild the whole plant.					
17						
18	(2) Since only the Distribution System was rebuilt and the other two systems were retired in May 1993, there was a decrease in the need to purchase power. The only power needed					
19	was the power supplying the Distribution System.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	4,131	6,013	1,882	45.56%	13,748	(7,735)	(56.26%)	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	1,440	1,440	100.00%	0	1,440	100.00%	(2)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	1,029	1,677	648	62.97%	3,424	(1,747)	(51.02%)	(4)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6 Chemicals	0	141	141	100.00%	0	141	100.00%	(4)
8	620.1-.6 Materials & Supplies	564	3,582	3,018	535.11%	1,877	1,705	90.84%	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	456	417	(39)	(8.55%)	1,518	(1,101)	(72.53%)	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	0	0	0	0.00%	0	0	0.00%	---
16	650.1-.6 Transportation Expense	109	231	122	111.93%	363	(132)	(36.36%)	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	106	106	100.00%	0	106	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	50	84	34	68.00%	166	(82)	(49.40%)	(4)
26	**TOTAL WATER O & M EXPENSES**	6,339	13,691	7,352	115.98%	21,096	(7,405)	(35.10%)	
27	**TOTAL (LESS ACCTS 666 & 667)**	6,339	13,691	7,352	115.98%				
28	**Average # of Customers**	23	64	41	178.26%				
29	**Consumer Price Index - U**	124.0	148.3	24.3	19.60%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				232.79%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / County Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	246,346	283,132	36,786	14.93%	288,703	(5,571)	(1.93%)	(5)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	45,603	67,863	22,260	48.81%	52,974	14,889	28.11%	(5)
4	610.1-.6 Purchased Water	259,727	297,822	38,095	14.67%	288,208	9,614	3.34%	(7)
5	615.1-.6 Purchased Power	313,615	316,169	2,554	0.81%	367,928	(51,759)	(14.07%)	(6)
6	616.1-.6 Fuel for Power Production	357	2,801	2,444	684.59%	409	2,392	584.84%	(7)
7	618.1-.6 Chemicals	8,542	12,257	3,715	43.49%	9,894	2,363	23.88%	(7)
8	620.1-.6 Materials & Supplies	38,943	76,347	37,404	96.05%	45,532	30,815	67.68%	(6)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	19,680	27,856	8,176	41.54%	23,039	4,817	20.91%	(7)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	613	1,120	507	82.71%	724	396	54.70%	(7)
16	650.1-.6 Transportation Expense	24,555	41,984	17,429	70.98%	29,019	12,965	44.68%	(6)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	6,847	5,039	(1,808)	(26.41%)	8,020	(2,981)	(37.17%)	(7)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	1,826	8,953	7,327	450.62%	1,966	6,987	355.39%	(7)
26	**TOTAL WATER O & M EXPENSES**	966,454	1,141,343	174,889	18.10%	1,116,416	24,927	2.23%	
27	**TOTAL (LESS ACCTS 666 & 667)**	966,454	1,141,343	174,889	18.10%				
28	**Average # of Customers**	26,959	28,757	1,798	6.67%				
29	**Consumer Price Index - U (2)**	126.6	148.3	21.7	17.13%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				24.94%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.
(5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(6) Refer to following pages for explanation of difference.
(7) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	2,816	4,301	1,685	64.41%	3,612	689	19.08%	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	1,029	1,029	100.00%	0	1,029	100.00%	(2)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	1,612	1,804	192	11.91%	2,226	(422)	(18.96%)	(4)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6 Chemicals	289	303	14	4.84%	399	(96)	(24.06%)	(4)
8	620.1-.6 Materials & Supplies	795	1,659	864	108.68%	1,098	561	51.09%	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	97	1,253	1,156	1191.75%	134	1,119	835.07%	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	1	178	177	17700.00%	1	177	17700.00%	(4)
16	650.1-.6 Transportation Expense	183	605	422	230.60%	253	352	139.13%	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	76	76	100.00%	0	76	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	564	28	(536)	(95.04%)	779	(751)	(96.41%)	(4)
26	**TOTAL WATER O & M EXPENSES**	6,157	11,236	5,079	82.49%	8,502	2,734	32.16%	
27	**TOTAL (LESS ACCTS 666 & 667)**	6,157	11,236	5,079	82.49%				
28	**Average # of Customers**	148	163	15	10.14%				
29	**Consumer Price Index - U**	118.3	148.3	30.0	25.36%				
30	**COMPOUND MULTIPLIER**				38.06%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	1,130	1,723	593	52.48%	1,290	433	33.57%	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	173	414	241	139.31%	198	216	109.09%	(2)
4	610.1-.6 Purchased Water	28,250	51,899	23,649	83.71%	32,256	19,643	60.90%	(3)
5	615.1-.6 Purchased Power	0	0	0	0.00%	0	0	0.00%	---
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-.6 Chemicals	92	0	(92)	(100.00%)	105	(105)	(100.00%)	(4)
8	620.1-.6 Materials & Supplies	1,284	1,069	(215)	(16.74%)	1,466	(397)	(27.08%)	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	99	287	188	189.90%	113	174	153.98%	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	0	0	0	0.00%	0	0	0.00%	---
16	650.1-.6 Transportation Expense	204	466	262	128.43%	233	233	100.00%	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	30	30	100.00%	0	30	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	0	54	54	100.00%	0	54	100.00%	(4)
26	**TOTAL WATER O & M EXPENSES**	31,232	55,942	24,710	79.12%	35,661	20,281	56.87%	
27	**TOTAL (LESS ACCTS 666 & 667)**	31,232	55,942	24,710	79.12%				
28	**Average # of Customers**	317	319	2	0.63%				
29	**Consumer Price Index - U**	130.7	148.3	17.6	13.47%				
30	**COMPOUND MULTIPLIER**				14.18%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / County Plants / Hershel Heights
Docket No.: -WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Hershel Heights**					
2	Hershel Heights Change	55,942	35,661	20,281	56.87%	
3						
4	**Summary of Significant Variances by Account**					
5	610.1-.6 Purchased Water	51,899	32,256	19,643	60.90%	(1)
6						
7	**Reconciliation of Account Variances to Total**					
8	Total Account Variances > $10,000			19,643	96.85%	
9	Total Account Variances < $10,000			638	3.15%	
10	Total System Variance			20,281	100.00%	
11						
12	**Variance Explanations**					
13						
14	(1) The above variance in purchased water is due to an inaccurate flow meter for the first ten months of the prior test year, 1990.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	5,482	12,857	7,375	134.53%	7,237	5,620	77.66%	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	3,081	3,081	100.00%	0	3,081	100.00%	(2)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	9,681	10,093	412	4.26%	12,781	(2,688)	(21.03%)	(4)
6	616.1-.6 Fuel for Power Production	27	0	(27)	(100.00%)	36	(36)	(100.00%)	(4)
7	618.1-.6 Chemicals	496	832	336	67.74%	655	177	27.02%	(4)
8	620.1-.6 Materials & Supplies	1,765	6,901	5,136	290.99%	2,330	4,571	196.18%	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	1,461	1,961	500	34.22%	1,929	32	1.66%	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	136	77	(59)	(43.38%)	180	(103)	(57.22%)	(4)
16	650.1-.6 Transportation Expense	2,360	2,837	477	20.21%	3,116	(279)	(8.95%)	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	230	230	100.00%	0	230	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	15	736	721	4806.67%	20	716	3580.00%	(4)
26	**TOTAL WATER O & M EXPENSES**	21,423	39,605	18,182	84.87%	28,284	11,321	40.03%	
27	**TOTAL (LESS ACCTS 666 & 667)**	21,423	39,605	18,182	84.87%				
28	**Average # of Customers**	734	773	39	5.31%				
29	**Consumer Price Index - U**	118.3	148.3	30.0	25.36%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				32.02%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	2,198	8,373	6,175	280.94%	2,735	5,638	206.14%	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	0	2,008	2,008	100.00%	0	2,008	100.00%	(2)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	2,814	2,494	(320)	(11.37%)	3,501	(1,007)	(28.76%)	(4)
6	616.1-.6 Fuel for Power Production	0	185	185	100.00%	0	185	100.00%	(4)
7	618.1-.6 Chemicals	280	836	556	198.57%	348	488	140.23%	(4)
8	620.1-.6 Materials & Supplies	442	3,535	3,093	699.77%	550	2,985	542.73%	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	1,022	2,398	1,376	134.64%	1,272	1,126	88.52%	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	5	0	(5)	(100.00%)	6	(6)	(100.00%)	(4)
16	650.1-.6 Transportation Expense	640	856	216	33.75%	796	60	7.54%	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	148	148	100.00%	0	148	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	7	39	32	457.14%	9	30	333.33%	(4)
26	**TOTAL WATER O & M EXPENSES**	7,408	20,872	13,464	181.75%	9,217	11,655	126.45%	
27	**TOTAL (LESS ACCTS 666 & 667)**	7,408	20,872	13,464	181.75%				
28	**Average # of Customers**	223	232	9	4.04%				
29	**Consumer Price Index - U**	124.0	148.3	24.3	19.60%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				24.42%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 08/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	23,715	34,735	11,020	46.47%	26,223	8,512	32.46%	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	6,628	8,326	1,698	25.62%	7,329	997	13.60%	(2)
4	610.1-.6 Purchased Water	231,477	245,923	14,446	6.24%	255,952	(10,029)	(3.92%)	(3)
5	615.1-.6 Purchased Power	24,431	21,915	(2,516)	(10.30%)	27,014	(5,099)	(18.88%)	(4)
6	616.1-.6 Fuel for Power Production	213	290	77	36.15%	236	54	22.88%	(4)
7	618.1-.6 Chemicals	4,250	4,013	(237)	(5.58%)	4,699	(686)	(14.60%)	(4)
8	620.1-.6 Materials & Supplies	9,533	19,975	10,442	109.54%	10,541	9,434	89.50%	(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	4,920	3,740	(1,180)	(23.98%)	5,440	(1,700)	(31.25%)	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6 Rental of Equipment	310	650	340	109.68%	343	307	89.50%	(4)
16	650.1-.6 Transportation Expense	3,069	3,888	819	26.69%	3,394	494	14.56%	(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	0	619	619	100.00%	0	619	100.00%	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	968	2,404	1,436	148.35%	1,070	1,334	124.67%	(4)
26	**TOTAL WATER O & M EXPENSES**	309,514	346,478	36,964	11.94%	342,241	4,237	1.24%	
27	**TOTAL (LESS ACCTS 666 & 667)**	309,514	346,478	36,964	11.94%				
28	**Average # of Customers**	2,560	2,573	13	0.51%				
29	**Consumer Price Index - U**	134.8	148.3	13.5	10.01%				
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				10.57%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / County Plants / Seaboard
Docket No.: -WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Seaboard**					
2	Seaboard Change	346,478	342,241	4,237	1.24%	
3						
4	**Summary of Significant Variances by Account**					
5	610.1-.6 Purchased Water	245,923	255,952	(10,029)	(3.92%)	(1)
6						
7	**Reconciliation of Account Variances to Total**					
8	Total Account Variances > $10,000			(10,029)	(236.70%)	
9	Total Account Variances < $10,000			14,266	336.70%	
10	Total System Variance			4,237	100.00%	
11						
12	**Variance Explanations**					
13						
14	(1) An $18,000 decrease resulted from conservation efforts decreasing usage by approximately 7% since 1991. This was offset by an $8,000 increase caused by a 17% price					
15	increase.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(2) Prior Test Year Ended 12/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6 Salaries & Wages - Employees	206,488	215,163	8,675	4.20%	241,851	(26,688)	(11.03%)	(2)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits (1)	38,802	51,573	12,771	32.91%	45,447	6,126	13.48%	(4)
4	610.1-.6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6 Purchased Power	270,586	274,538	3,952	1.46%	316,927	(42,389)	(13.38%)	(3)
6	616.1-.6 Fuel for Power Production	117	2,184	2,067	1766.67%	137	2,047	1494.16%	(4)
7	618.1-.6 Chemicals	2,803	6,185	3,382	120.66%	3,283	2,902	88.39%	(4)
8	620.1-.6 Materials & Supplies	22,671	40,358	17,687	78.02%	26,554	13,804	51.98%	(3)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	12,069	16,701	4,632	38.38%	14,136	2,565	18.15%	(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	--
15	642.1-.6 Rental of Equipment	42	146	104	247.62%	49	97	197.96%	(4)
16	650.1-.6 Transportation Expense	17,516	32,755	15,239	87.00%	20,516	12,239	59.66%	(3)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	6,847	3,829	(3,018)	(44.08%)	8,020	(4,191)	(52.26%)	(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	0	4,825	4,825	100.00%	0	4,825	100.00%	(4)
26	**TOTAL WATER O & M EXPENSES**	577,941	648,257	70,316	12.17%	676,920	(28,663)	(4.23%)	
27	**TOTAL (LESS ACCTS 666 & 667)**	577,941	648,257	70,316	12.17%				
28	**Average # of Customers**	22,630	24,343	1,713	7.57%				
29	**Consumer Price Index - U**	136.2	148.3	12.1	8.88%				
30	**COMPOUND MULTIPLIER**				17.13%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 WATER

Company: SSU / County Plants / Spring Hill
Docket No.: -WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Spring Hill**					
2	Spring Hill Change	648,257	676,920	(28,663)	(4.23%)	
3						
4	**Summary of Significant Variances by Account**					
5	615.1-.6 Purchased Power	274,538	316,927	(42,389)	(13.38%)	(1)
6	620.1-.6 Materials and Supplies	40,358	26,554	13,804	51.98%	(2)
7	650.1-.6 Transportation Expense	32,755	20,516	12,239	59.66%	(3)
8						
9	**Reconciliation of Account Variances to Total**					
10	Total Account Variances > $10,000			(16,346)	57.03%	
11	Total Account Variances < $10,000			(12,317)	42.97%	
12	Total System Variance			(28,663)	100.00%	
13						
14	**Variance Explanations**					
15						
16	(1) The decrease in purchased power expense is the result of a 4% decrease in the cost per KWH charged by Withlacoochee River Electric in the first half of 1994 and a					
17	9.5% decrease in the second half of 1994.					
18						
19	(2) (a) Spring Hill had many items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. Starting in 1993, purchases less					
20	than $500 are expensed, unless part of a larger project. (b) Spent $4,000 to paint the WWTP (coded to water in error), which was not done in 1991.					
21						
22	(3) The increase in transportation expense is due to a change in coding method. In 1991, some invoices were charged directly to overhead, depending on the primary use of					
23	the vehicle. In 1994, all gasoline and repairs for vehicles driven by field personnel were allocated to water and sewer expense only (no overhead).					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	601.1-.6	Salaries & Wages - Employees	4,717	5,980	1,263	26.78%	5,755	225	3.91%	(2)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-.6	Employee Pensions & Benefits (1)	0	1,432	1,432	100.00%	0	1,432	100.00%	(2)
4	610.1-.6	Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-.6	Purchased Power	4,491	5,325	834	18.57%	5,479	(154)	(2.81%)	(4)
6	616.1-.6	Fuel for Power Production	0	142	142	100.00%	0	142	100.00%	(4)
7	618.1-.6	Chemicals	332	88	(244)	(73.49%)	405	(317)	(78.27%)	(4)
8	620.1-.6	Materials & Supplies	2,453	2,850	397	16.18%	2,993	(143)	(4.78%)	(4)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-.6	Contractual Services - Other	12	1,516	1,504	12533.33%	15	1,501	10006.67%	(4)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-.6	Rental of Equipment	119	69	(50)	(42.02%)	145	(76)	(52.41%)	(4)
16	650.1-.6	Transportation Expense	583	577	(6)	(1.03%)	711	(134)	(18.85%)	(4)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-.6	Insurance - Workman's Comp	0	107	107	100.00%	0	107	100.00%	(4)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-.6	Miscellaneous Expenses	72	867	795	1104.17%	88	779	885.23%	(4)
26	**TOTAL WATER O & M EXPENSES**		12,779	18,953	6,174	48.31%	15,591	3,362	21.56%	
27	**TOTAL (LESS ACCTS 666 & 667)**		12,779	18,953	6,174	48.31%				
28	**Average # of Customers**		347	354	7	2.02%				
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%				
30	**COMPOUND MULTIPLIER**					22.01%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of variance.
(4) Amount considered immaterial for further discussion.

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BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL DIRECT O&M EXPENSES (.1 - .6) - 1991 thru 1996
TOTAL SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name		Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)(5)	O&M Expense Guideline 12/31/94 (5)	1991 - 1994 Compound *Annual* Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	*601/701*	*Salaries & Wages - Employees*	3,053,032	372,799	2,680,233	1,683,085	2,080,075	7.3143%	2,395,490	284,743	11.8866%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	728,252	88,925	639,326	288,976	356,881	7.2887%	410,802	228,525	55.6290%
4	610/710	Purchased Water/Purchased Sewer	2,661,713	0	2,661,713	475,963	628,344	9.7003%	756,159	1,905,554	252.0043%
5	711	Sludge Removal	1,021,856	85,921	935,936	472,872	562,286	5.9427%	631,102	304,834	48.3018%
6	615/715	Purchased Power	1,527,390	270,173	1,257,217	1,146,781	1,422,768	7.4528%	1,642,743	(385,526)	-23.4685%
7	616/716	Fuel for Power Production	18,845	1,934	16,911	3,773	5,037	10.1079%	6,106	10,805	176.9508%
8	*618/718*	*Chemicals*	651,177	53,976	597,202	422,553	537,732	8.3665%	631,475	(34,273)	-5.4275%
9	620/720	Materials & Supplies	905,750	34,118	871,632	457,880	555,992	6.6856%	632,820	238,812	37.7376%
10	631/731	Contractual Services - Eng.	42,978	0	42,978	12,906	14,025	2.8103%	14,824	28,154	189.9153%
11	632/732	Contractual Services - Acct.	0	0	0	187	242	8.9662%	287	(287)	-100.0000%
12	633/733	Contractual Services - Legal	0	0	0	3,184	3,572	3.9043%	3,856	(3,856)	-100.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	386,890	136,347	250,544	261,570	326,244	7.6427%	378,017	(127,474)	-33.7217%
15	641/741	Rental of Real Building/Real Property	61	0	61	0	0	0.0000%	0	61	0.0000%
16	642/742	Rental of Equipment	25,771	4,734	21,036	8,847	11,104	7.8692%	12,921	8,116	62.8124%
17	650/750	Transportation Expense	130,409	16,845	113,564	123,059	155,670	8.1509%	182,081	(68,517)	-37.6301%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	0	0	0	0	0.0000%	0	0	0.0000%
20	658/758	Insurance - Workman's Comp	49,832	6,085	43,747	50,485	62,278	7.2483%	71,633	(27,886)	-38.9286%
21	659/759	Insurance - Other	0	0	0	62	68	3.2808%	73	(73)	-100.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	*675/775*	*Miscellaneous Expenses*	209,457	3,849	205,608	33,057	40,855	7.3147%	47,050	158,558	336.9979%
27	**TOTAL O & M EXPENSES**		11,413,414	1,075,705	10,337,708	5,445,240	6,763,172	7.4924%	7,817,440	2,520,268	32.2390%

NOTES:
(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.
(4) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(5) Refer to the Detail Comparison of O&M Expense to Benchmark Guideline schedule for All Plants located under the 1994 Directs-Water section of this book.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. *If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees		2,419,386	3,053,032	633,646	26.19%	
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits		600,823	728,252	127,429	21.21%	
4	710.1-.6	Purchased Sewer		2,661,713	2,661,713	0	0.00%	
5	711.1-.6	Sludge Removal		925,018	1,021,856	96,838	10.47%	
6	715.1-.6	Purchased Power		1,269,686	1,527,390	257,704	20.30%	
7	716.1-.6	Fuel for Power Production		17,306	18,845	1,539	8.89%	
8	718.1-.6	Chemicals		591,292	651,177	59,885	10.13%	
9	720.1-.6	Materials & Supplies		856,884	905,750	48,866	5.70%	
10	731.1-.6	*Contractual Services - Eng.*		42,156	42,978	822	1.95%	
11	732.1-.6	Contractual Services - Acct.		0	0	0	0.00%	
12	733.1-.6	Contractual Services - Legal		0	0	0	0.00%	
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	
14	735.1-.6	Contractual Services - Other		231,088	386,890	155,802	67.42%	
15	741.1-.6	Rental of Real Building/Real Property		60	61	1	1.95%	
16	742.1-.6	Rental of Equipment		20,634	25,771	5,137	24.89%	
17	750.1-.6	Transportation Expense		111,430	130,409	18,979	17.03%	
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	
20	758.1-.6	Insurance - Workman's Comp		43,281	49,832	6,551	15.14%	
21	759.1-.6	Insurance - Other		0	0	0	0.00%	
22	760.1-.6	Advertising Expense		0	0	0	0.00%	
23	766.1-.6	*Reg. Comm. Exp. - Rate Case Amort.*		0	0	0	0.00%	
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	
26	775.1-.6	Miscellaneous Expenses		203,426	209,457	6,029	2.96%	
27	**TOTAL SEWER O & M EXPENSES**			9,994,185	11,413,414	1,419,229	14.20%	
28	**TOTAL (LESS ACCTS 766 & 767)**			9,994,185	11,413,414	1,419,229	14.20%	

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	1,525,939	1,692,489	166,550	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	378,947	403,716	24,769	6.54%	(1)
4	710.1-.6	Purchased Sewer	575,229	575,229	0	0.00%	---
5	711.1-.6	Sludge Removal	642,184	654,707	12,523	1.95%	(1)
6	715.1-.6	Purchased Power	741,387	741,387	0	0.00%	---
7	716.1-.6	Fuel for Power Production	12,931	13,183	252	1.95%	(1)
8	718.1-.6	Chemicals	388,074	395,641	7,567	1.95%	(1)
9	720.1-.6	Materials & Supplies	483,554	492,983	9,429	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	16,644	16,969	325	1.95%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	175,610	192,765	17,155	9.77%	(1)
15	741.1-.6	Rental of Real Building/Real Property	60	61	1	1.95%	(1)
16	742.1-.6	Rental of Equipment	5,204	5,305	101	1.95%	(1)
17	750.1-.6	Transportation Expense	72,730	74,147	1,417	1.95%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	27,297	27,625	328	1.20%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	122,095	124,478	2,383	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**		5,167,885	5,410,686	242,801	4.70%	
28	**TOTAL (LESS ACCTS 766 & 767)**		5,167,885	5,410,686	242,801	4.70%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] *Final* [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	595,195	1,029,737	434,542	73.01%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	147,809	245,627	97,818	66.18%	(1)
4	710.1-.6	Purchased Sewer	1,166,136	1,166,136	0	0.00%	---
5	711.1-.6	Sludge Removal	60,714	140,699	79,985	131.74%	(1)
6	715.1-.6	Purchased Power	358,500	616,204	257,704	71.88%	---
7	716.1-.6	Fuel for Power Production	4,185	5,468	1,283	30.66%	(1)
8	718.1-.6	Chemicals	143,500	194,653	51,153	35.65%	(1)
9	720.1-.6	Materials & Supplies	266,596	303,952	37,356	14.01%	(1)
10	731.1-.6	Contractual Services - Eng.	10,413	10,616	203	1.95%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	36,508	173,207	136,699	374.44%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	15,430	20,465	5,035	32.63%	(1)
17	750.1-.6	Transportation Expense	27,033	44,368	17,335	64.13%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	10,648	16,808	6,160	57.85%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	50,271	53,311	3,040	6.05%	(1)
27		**TOTAL SEWER O & M EXPENSES**	2,892,938	4,021,252	1,128,314	39.00%	
28		**TOTAL (LESS ACCTS 766 & 767)**	2,892,938	4,021,252	1,128,314	39.00%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	0	369,579	369,579	100.00%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	0	88,157	88,157	100.00%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	0	78,801	78,801	100.00%	(1)
6	715.1-.6	Purchased Power	0	257,704	257,704	100.00%	---
7	716.1-.6	Fuel for Power Production	0	1,202	1,202	100.00%	(1)
8	718.1-.6	Chemicals	0	48,355	48,355	100.00%	(1)
9	720.1-.6	Materials & Supplies	0	32,157	32,157	100.00%	(1)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	0	133,422	133,422	100.00%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	0	4,734	4,734	100.00%	(1)
17	750.1-.6	Transportation Expense	0	16,808	16,808	100.00%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	0	6,032	6,032	100.00%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	0	2,059	2,059	100.00%	(1)
27	**TOTAL SEWER O & M EXPENSES**		0	1,039,010	1,039,010	100.00%	
28	**TOTAL (LESS ACCTS 766 & 767)**		0	1,039,010	1,039,010	100.00%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	63,837	70,804	6,967	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	15,853	16,889	1,036	6.54%	(1)
4	710.1-.6	Purchased Sewer	1,166,136	1,166,136	0	0.00%	---
5	711.1-.6	*Sludge Removal*	450	459	9	1.95%	(1)
6	715.1-.6	Purchased Power	19,440	19,440	0	0.00%	---
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
8	718.1-.6	Chemicals	86,430	88,115	1,685	1.95%	(1)
9	720.1-.6	Materials & Supplies	33,470	34,123	653	1.95%	(1)
10	731.1-.6	*Contractual Services - Eng.*	0	0	0	0.00%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	1,374	1,401	27	1.97%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	11,900	12,132	232	1.95%	(1)
17	750.1-.6	Transportation Expense	5,679	5,790	111	1.96%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	1,142	1,156	14	1.20%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	6,733	6,865	132	1.96%	(1)
27		**TOTAL SEWER O & M EXPENSES**	1,412,444	1,423,310	10,866	0.77%	
28		**TOTAL (LESS ACCTS 766 & 767)**	1,412,444	1,423,310	10,866	0.77%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	10,927	12,119	1,192	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	2,714	2,891	177	6.52%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	2,500	2,549	49	1.95%	(1)
6	715.1-.6	Purchased Power	8,040	8,040	0	0.00%	---
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
8	718.1-.6	Chemicals	1,200	1,223	23	1.95%	(1)
9	720.1-.6	Materials & Supplies	4,445	4,532	87	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	4,168	4,249	81	1.95%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	619	693	74	11.90%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	(1)
17	750.1-.6	Transportation Expense	164	167	3	2.05%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	195	198	3	1.44%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	2,753	2,807	54	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**		37,725	39,468	1,743	4.62%	
28	**TOTAL (LESS ACCTS 766 & 767)**		37,725	39,468	1,743	4.62%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount (3 - 2)	(4) Difference % (4 / 2)	NOTES
1	701.1-.6	Salaries & Wages - Employees	271,191	300,791	29,600	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	67,347	71,749	4,402	6.54%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	3,600	3,670	70	1.95%	(1)
6	715.1-.6	Purchased Power	160,861	160,861	0	0.00%	---
7	716.1-.6	Fuel for Power Production	1,117	1,139	22	1.95%	(1)
8	718.1-.6	Chemicals	19,735	20,120	385	1.95%	(1)
9	720.1-.6	Materials & Supplies	93,489	95,312	1,823	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	19,038	20,621	1,583	8.32%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	2,490	2,539	49	1.95%	(1)
17	750.1-.6	Transportation Expense	10,828	11,039	211	1.95%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	4,852	4,910	58	1.19%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	21,495	21,915	420	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**		676,043	714,664	38,621	5.71%	
28	**TOTAL (LESS ACCTS 766 & 767)**		676,043	714,664	38,621	5.71%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	233,268	258,728	25,460	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	57,929	61,715	3,786	6.54%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	45,080	45,959	879	1.95%	(1)
6	715.1-.6	Purchased Power	150,490	150,490	0	0.00%	---
7	716.1-.6	Fuel for Power Production	2,350	2,396	46	1.95%	(1)
8	718.1-.6	Chemicals	29,060	29,627	567	1.95%	(1)
9	720.1-.6	Materials & Supplies	128,214	130,714	2,500	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	6,245	6,367	122	1.95%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	12,213	13,710	1,497	12.26%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	1,040	1,060	20	1.95%	(1)
17	750.1-.6	Transportation Expense	9,362	9,545	183	1.95%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	4,173	4,223	50	1.20%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	16,775	17,102	327	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**		696,199	731,636	35,437	5.09%	
28	**TOTAL (LESS ACCTS 766 & 767)**		696,199	731,636	35,437	5.09%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees		619	687	68	10.97%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits		154	164	10	6.40%	(1)
4	710.1-.6	Purchased Sewer		0	0	0	0.00%	---
5	711.1-.6	Sludge Removal		673	686	13	1.95%	(1)
6	715.1-.6	Purchased Power		1,988	1,988	0	0.00%	---
7	716.1-.6	Fuel for Power Production		0	0	0	0.00%	(1)
8	718.1-.6	Chemicals		1,952	1,990	38	1.95%	(1)
9	720.1-.6	Materials & Supplies		661	674	13	1.96%	(1)
10	731.1-.6	Contractual Services - Eng.		0	0	0	0.00%	(1)
11	732.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other		1,106	1,127	21	1.93%	(1)
15	741.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment		0	0	0	0.00%	(1)
17	750.1-.6	Transportation Expense		8	8	(0)	(0.89%)	(1)
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp		11	11	0	1.93%	(1)
21	759.1-.6	Insurance - Other		0	0	0	0.00%	---
22	760.1-.6	Advertising Expense		0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses		528	538	10	1.99%	(1)
27	**TOTAL SEWER O & M EXPENSES**			7,700	7,874	174	2.26%	
28	**TOTAL (LESS ACCTS 766 & 767)**			7,700	7,874	174	2.26%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	13,069	14,495	1,426	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	3,245	3,458	213	6.55%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	—
5	711.1-.6	Sludge Removal	2,100	2,141	41	1.95%	(1)
6	715.1-.6	Purchased Power	7,200	7,200	0	0.00%	---
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	(1)
8	718.1-.6	Chemicals	1,562	1,592	30	1.95%	(1)
9	720.1-.6	Materials & Supplies	5,055	5,154	99	1.96%	(1)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	395	436	41	10.36%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	(1)
17	750.1-.6	Transportation Expense	963	982	19	1.95%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	234	237	3	1.11%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	759	774	15	1.93%	(1)
27		**TOTAL SEWER O & M EXPENSES**	34,582	36,468	1,886	5.45%	
28		**TOTAL (LESS ACCTS 766 & 767)**	34,582	36,468	1,886	5.45%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	2,284	2,534	250	10.93%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	567	604	37	6.59%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	6,311	6,434	123	1.95%	(1)
6	715.1-.6	Purchased Power	10,481	10,481	0	0.00%	---
7	716.1-.6	Fuel for Power Production	718	732	14	1.95%	(1)
8	718.1-.6	Chemicals	3,561	3,630	69	1.95%	(1)
9	720.1-.6	Materials & Supplies	1,262	1,286	24	1.94%	(1)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	1,763	1,797	34	1.95%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	(1)
17	750.1-.6	Transportation Expense	29	29	0	0.85%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	41	41	0	0.87%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	1,228	1,252	24	1.92%	(1)
27	**TOTAL SEWER O & M EXPENSES**		28,245	28,822	577	2.04%	
28	**TOTAL (LESS ACCTS 766 & 767)**		28,245	28,822	577	2.04%	

NOTES:
(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / County Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. { } 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	298,252	330,806	32,554	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	74,067	78,908	4,841	6.54%	(1)
4	710.1-.6	Purchased Sewer	920,348	920,348	0	0.00%	---
5	711.1-.6	Sludge Removal	222,120	226,451	4,331	1.95%	(1)
6	715.1-.6	Purchased Power	169,799	169,799	0	0.00%	---
7	716.1-.6	Fuel for Power Production	190	194	4	1.95%	(1)
8	718.1-.6	Chemicals	59,718	60,883	1,165	1.95%	(1)
9	720.1-.6	Materials & Supplies	106,734	108,814	2,080	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	15,099	15,393	294	1.95%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	18,970	20,918	1,948	10.27%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6	Transportation Expense	11,667	11,893	226	1.94%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	5,336	5,399	63	1.19%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	31,062	31,668	606	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**		1,933,362	1,981,476	48,114	2.49%	
28	**TOTAL (LESS ACCTS 766 & 767)**		1,933,362	1,981,476	48,114	2.49%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	32,190	35,704	3,514	10.92%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	7,994	8,517	523	6.54%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	4,800	4,894	94	1.95%	(1)
6	715.1-.6	Purchased Power	19,500	19,500	0	0.00%	---
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	---
8	718.1-.6	Chemicals	5,556	5,664	108	1.95%	(1)
9	720.1-.6	Materials & Supplies	26,703	27,224	521	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	2,902	3,168	266	9.16%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6	Transportation Expense	1,002	1,022	20	1.95%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	576	583	7	1.17%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	1,493	1,522	29	1.97%	(1)
27	**TOTAL SEWER O & M EXPENSES**		102,716	107,797	5,081	4.95%	
28	**TOTAL (LESS ACCTS 766 & 767)**		102,716	107,797	5,081	4.95%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
1	701.1-.6	Salaries & Wages - Employees	51,305	56,905	5,600	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	12,741	13,574	833	6.54%	(1)
4	710.1-.6	Purchased Sewer	920,348	920,348	0	0.00%	---
5	711.1-.6	Sludge Removal	0	0	0	0.00%	---
6	715.1-.6	Purchased Power	12,700	12,700	0	0.00%	---
7	716.1-.6	Fuel for Power Production	190	194	4	1.95%	(1)
8	718.1-.6	Chemicals	1,700	1,733	33	1.95%	(1)
9	720.1-.6	Materials & Supplies	27,986	28,532	546	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	4,555	5,022	467	10.25%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6	Transportation Expense	3,439	3,506	67	1.95%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	918	929	11	1.18%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	6,433	6,558	125	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**		1,042,315	1,050,000	7,685	0.74%	
28	**TOTAL (LESS ACCTS 766 & 767)**		1,042,315	1,050,000	7,685	0.74%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	203,703	225,937	22,234	10.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	50,587	53,894	3,307	6.54%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	205,920	209,935	4,015	1.95%	(1)
6	715.1-.6	Purchased Power	128,400	128,400	0	0.00%	---
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	---
8	718.1-.6	Chemicals	50,001	50,976	975	1.95%	(1)
9	720.1-.6	Materials & Supplies	45,596	46,485	889	1.95%	(1)
10	731.1-.6	Contractual Services - Eng.	15,099	15,393	294	1.95%	(1)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	9,785	10,793	1,008	10.30%	(1)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6	Transportation Expense	6,747	6,878	131	1.94%	(1)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	3,644	3,688	44	1.20%	(1)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	19,493	19,873	380	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**		738,975	772,252	33,277	4.50%	
28	**TOTAL (LESS ACCTS 766 & 767)**		738,975	772,252	33,277	4.50%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6 Salaries & Wages - Employees	11,054	12,261	1,207	10.91%	(1)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6 Employee Pensions & Benefits	2,745	2,925	180	6.54%	(1)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6 Sludge Removal	11,400	11,622	222	1.95%	(1)
6	715.1-.6 Purchased Power	9,199	9,199	0	0.00%	---
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%	---
8	718.1-.6 Chemicals	2,461	2,509	48	1.95%	(1)
9	720.1-.6 Materials & Supplies	6,449	6,574	125	1.94%	(1)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6 Contractual Services - Other	1,728	1,935	207	11.99%	(1)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6 Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6 Transportation Expense	479	488	9	1.84%	(1)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6 Insurance - Workman's Comp	198	200	2	1.07%	(1)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	---
22	760.1-.6 Advertising Expense	0	0	0	0.00%	---
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6 Miscellaneous Expenses	3,643	3,714	71	1.95%	(1)
27	**TOTAL SEWER O & M EXPENSES**	49,356	51,427	2,071	4.20%	
28	**TOTAL (LESS ACCTS 766 & 767)**	49,356	51,427	2,071	4.20%	

NOTES:
(1) Explanation included on County plant basis in the "Discussion" section of this book.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	2,041,810	2,419,386	377,576	18.49%	
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits	489,416	600,823	111,407	22.76%	
4	710.1-.6	Purchased Sewer	1,749,916	2,661,713	911,797	52.11%	
5	711.1-.6	Sludge Removal	811,509	925,018	113,509	13.99%	
6	715.1-.6	Purchased Power	1,253,172	1,269,686	16,514	1.32%	
7	716.1-.6	Fuel for Power Production	7,083	17,306	10,223	144.33%	
8	718.1-.6	Chemicals	499,079	591,292	92,213	18.48%	
9	720.1-.6	Materials & Supplies	1,016,575	856,884	(159,691)	(15.71%)	
10	731.1-.6	Contractual Services - Eng.	42,837	42,156	(681)	(1.59%)	
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
12	733.1-.6	Contractual Services - Legal	169	0	(169)	(100.00%)	
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
14	735.1-.6	Contractual Services - Other	402,984	231,088	(171,896)	(42.66%)	
15	741.1-.6	Rental of Real Building/Real Property	0	60	60	100.00%	
16	742.1-.6	Rental of Equipment	11,138	20,634	9,496	85.26%	
17	750.1-.6	Transportation Expense	109,752	111,430	1,678	1.53%	
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	
20	758.1-.6	Insurance - Workman's Comp	36,339	43,281	6,942	19.10%	
21	759.1-.6	Insurance - Other	0	0	0	0.00%	
22	760.1-.6	Advertising Expense	0	0	0	0.00%	
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	
26	775.1-.6	Miscellaneous Expenses	157,151	203,428	46,277	29.45%	
27		**TOTAL SEWER O & M EXPENSES**	8,628,930	9,994,185	1,365,255	15.82%	
28		**TOTAL (LESS ACCTS 766 & 767)**	8,628,930	9,994,185	1,365,255	15.82%	

Note: May not cross foot due to rounding.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	1,294,846	1,525,939	231,093	17.85%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	310,371	378,947	68,576	22.09%	(1)
4	710.1-.6	Purchased Sewer	336,163	575,229	239,066	71.12%	(2)
5	711.1-.6	Sludge Removal	538,877	642,184	103,307	19.17%	(2)
6	715.1-.6	Purchased Power	728,109	741,387	13,278	1.82%	(2)
7	716.1-.6	Fuel for Power Production	2,981	12,931	9,950	333.78%	(3)
8	718.1-.6	Chemicals	331,557	388,074	56,517	17.05%	(2)
9	720.1-.6	Materials & Supplies	620,241	483,554	(136,687)	(22.04%)	(2)
10	731.1-.6	Contractual Services - Eng.	17,337	16,644	(693)	(4.00%)	(3)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	169	0	(169)	(100.00%)	(3)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	236,301	175,610	(60,691)	(25.68%)	(2)
15	741.1-.6	Rental of Real Building/Real Property	0	60	60	100.00%	(3)
16	742.1-.6	Rental of Equipment	5,274	5,204	(70)	(1.33%)	(3)
17	750.1-.6	Transportation Expense	66,612	72,730	6,118	9.18%	(3)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	23,040	27,297	4,257	18.48%	(3)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	111,793	122,095	10,302	9.22%	(3)
27	**TOTAL SEWER O & M EXPENSES**		4,623,671	5,167,885	544,214	11.77%	
28	**TOTAL (LESS ACCTS 766 & 767)**		4,623,671	5,167,885	544,214	11.77%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amout considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Purchased Sewer (710.1-.6)**						
2	Total Purchased Sewer Change		336,163	575,229	239,066	71.12%	
3							
4	**Summary of Significant Variances by Plant**						
5	University Shores	106	101,511	369,017	267,506	263.52%	(1)
6							
7							
8							
9							
10							
11							
12							
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				267,506	111.90%	
16	Total Plant Variances < $10,000				(28,440)	-11.90%	
17	Total Variance-FPSC Uniform Systems				239,066	100.00%	
18							
19	**Variance Explanations**						
20	(1) Interconnect with Orange county was budgeted to occur in 4/94, but was delayed until 11/94, therefore						
21	1994 actuals are about $207,000 less due to delay. Also, 1994 actuals only include six (6) months of						
22	amortization of the reserve capacity fee versus a full year in the 1995 budget, $60,768 difference.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Sludge Removal (711.1-.6)**						
2	Total Sludge Removal Change		538,877	642,184	103,307	19.17%	
3							
4	**Summary of Significant Variances by Plant**						
5	Beecher's Point	472	12,179	44,200	32,021	262.92%	(1)
6	Palm Port	440	3,540	44,200	40,660	1148.59%	(2)
7	Palm Terrace	1429	50,228	82,565	32,337	64.38%	(3)
8	Sugar Mill Woods	989	40,931	24,000	(16,931)	-41.36%	(4)
9	University Shores	106	116,909	131,040	14,131	12.09%	(5)
10							
11							
12							
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				119,149	115.33%	
16	Total Plant Variances < $10,000				(15,842)	-15.33%	
17	Total Variance-FPSC Uniform Systems				103,307	100.00%	
18							

Variance Explanations

(1) In 1994, pond effluent was hauled to percolation ponds at other plant sites by in-house personnel and expensed to salaries and wages. There is not enough staff to continue to do this. In 1995, this service will be contracted to an outside vendor and expensed to sludge removal expense.

(2) In 1994, pond effluent was hauled to percolation ponds at other plant sites by in-house personnel and expensed to salaries and wages. There is not enough staff to continue to do this. In 1995, this service will be contracted to an outside vendor and expensed to sludge removal expense.

(3) Mandatory sludge hauling to Pasco County started 7/94, therefore 1994 actuals are not representative of a full year expense. 1995 budgeted for a full year.

(4) An aerator malfunction and a sludge buildup caused additional hauling in 1994, not expected in the 1995 budget.

(5) A price increase occurred during mid-1994, therefore 1994 actuals not fully representative of full year with increased rates. Prices increased from $17.50/1000 gallons to $28/1000 gallons.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Chemicals (718.1-.6)**						
2	Total Chemicals Change		331,557	388,074	56,517	17.05%	
3							
4	**Summary of Significant Variances by Plant**						
5	Chuluota	335	2,587	13,466	10,879	420.53%	(1)
6	Deltona Lakes	1806	38,215	57,692	19,477	50.97%	(2)
7	University Shores	106	31,783	40,667	8,884	27.95%	(3)
8	Woodmere	868	38,427	47,624	9,197	23.93%	(4)
9							
10							
11							
12							
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				48,437	85.70%	
16	Total Plant Variances < $10,000				8,080	14.30%	
17	Total Variance-FPSC Uniform Systems				56,517	100.00%	
18							

Variance Explanations

(1) 1995 budget includes a new expense of $9,682 for Presto-Chlor tablets. This is used to disinfect treated wastewater and will eliminate the need for chlorine gas which involves several safety implications. Offset by a decrease in chlorine gas usage but not by as much as the increase.

(2) Additional deodorants budgeted in 1995 for new odor control system, $11,937. Additional polymer was budgeted to help improve the clarity of the wastewater.

(3) Anticipated increased usage for methanol in 1995 to enhance nitrogen removal in treatment process, $3,942. Sulphate of alumina is $3,137 higher in the 1995 budget than 1994 actual due to a miscalculation of the usage in 1995 budget. The usage for this chemical is billed based on dry weight and the budget calculates pounds on wet weight.

(4) The 1995 budget includes additional expense for hydrogen peroxide due to the addition of a new pump site. The purpose of this new site is to cut down on hydrogen sulfide gas which has created problems with the collection system.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Materials & Supplies (720.1-.6)**						
2	Total Materials & Supplies Change		620,241	483,554	(136,687)	-22.04%	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	77,019	51,881	(25,138)	-32.64%	(1)
6	Beacon Hills	886	89,266	47,077	(42,189)	-47.26%	(2)
7	Burnt Store	2202	18,022	54,855	36,833	204.38%	(3)
8	Deltona Lakes	1806	91,948	62,062	(29,886)	-32.50%	(4)
9	Fisherman's Haven	673	17,879	6,535	(11,344)	-63.45%	(5)
10	Leilani Heights	675	35,070	11,037	(24,033)	-68.53%	(6)
11	Sugar Mill Woods	989	35,406	24,269	(11,137)	-31.46%	(7)
12	Sunny Hills	2801	14,809	4,105	(10,704)	-72.28%	(8)
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				34,348	-25.13%	
16	Total Plant Variances < $10,000				(171,035)	125.13%	
17	Total Variance-FPSC Uniform Systems				(136,687)	100.00%	
18							
19							
20	**Variance Explanations**						
21	(1) 1994 actuals include $13,000 for a collapsed manhole repair and several other unexpected repairs to force main.						
22	clarifier,lift station,flow meter and road repairs. These were not anticipated in the 1995 budget as recurring expenses						
23							
24	(2) 1994 incurred significant expense for pump, electrical repairs and road construction repairs. The 1995 budget						
25	includes money for same type of normal recurring repairs but did not assume the same amount of big repairs						
26	to be necessary.						
27							
28	(3) 1995 budget includes $6,400 new expense for manhole risers for the county paving program in Burnt Store Village.						
29	Also includes $30,000 to TV and repair the collection system which is having I and I problems. If this is not						
30	corrected, the company could be subjected to fines and violations. Note that the TV and repair process is an						
31	ongoing program in South Region which began in 1993 and is being rotated to all plants.						
32							
33	(4) 1994 actuals include emergency repairs to blower motors, pumps, hydraulic cylinders and line repairs.						
34	1995 budget does not assume these type of repairs to be recurring.						
35							
36	(5) 1994 actuals include significant expense for repairs to sewer lines, did not budget for this type of expense						
37	in 1995.						
38							
39	(6) 1994 actuals includes one-time expense for repairs to a sewer main line and the cleaning of sewer lines.						
40							
41	(7) 1994 actuals include several repairs to lift station, pumps and motors. The 1995 budget does not expect						
42	as much to be recurring.						
43							
44	(8) 1994 actuals include one-time expense for painting the wastewater treatment plant. This will not be necessary						
45	in 1995.						
46							
47	All items mentioned above do not meet the criteria for deferral and were therefore expensed.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Contractual Services (735.1-.6)**						
2	Total Contractual Services Change		236,301	175,610	(60,691)	-25.68%	
3							
4	**Summary of Significant Variances by Plant**						
5	Beacon Hills	886	35,381	25,428	(9,953)	-28.13%	(1)
6	Chuluota	335	25,249	3,021	(22,228)	-88.04%	(2)
7	Deltona Lakes	1806	23,883	15,203	(8,680)	-36.34%	(3)
8	Woodmere	888	24,680	14,778	(9,902)	-40.12%	(4)
9							
10							
11							
12							
13							
14	**Reconciliation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				0	0.00%	
16	Total Plant Variances < $10,000				(60,691)	100.00%	
17	Total Variance-FPSC Uniform Systems				(60,691)	100.00%	
18							
19							
20	**Variance Explanations**						
21	(1) Due to an administrative order in 1994, a one-time expense was incurred for additional bio-monitoring from Grove						
22	*Scientific $11,470. 1994 actuals include the amortization of tank cleaning $4,937. Both are not included*						
23	in the 1995 budget.						
24							
25	(2) 1994 actuals include a $21,686 amortization for TV'ing and sealing of gravity lines and manholes.						
26	Amortization ended 12/94.						
27							
28	(3) 1994 actuals include the one time write-off of a CWIP project totaling $6,890.						
29							
30	(4) Due to an administrative order, a one-time expense was incurred for additional bio-monitoring from Grove						
31	Scientific, $7,070.						
32							
33							
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Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference (3 - 2) Amount	(4) Difference (4 / 2) %	NOTES
1	701.1-.6	Salaries & Wages - Employees	513,789	595,195	81,406	15.84%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	123,154	147,809	24,655	20.02%	(1)
4	710.1-.6	Purchased Sewer	776,938	1,166,136	389,198	50.09%	(2)
5	711.1-.6	Sludge Removal	50,786	60,714	9,928	19.55%	(2)
6	715.1-.6	Purchased Power	340,899	358,500	17,601	5.16%	(2)
7	716.1-.6	Fuel for Power Production	3,966	4,185	219	5.52%	(3)
8	718.1-.6	Chemicals	135,726	143,500	7,774	5.73%	(2)
9	720.1-.6	Materials & Supplies	304,124	266,596	(37,528)	(12.34%)	(2)
10	731.1-.6	Contractual Services - Eng.	10,404	10,413	9	0.09%	(3)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	136,063	36,508	(99,555)	(73.17%)	(2)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	5,443	15,430	9,987	183.48%	(2)
17	750.1-.6	Transportation Expense	29,001	27,033	(1,968)	(6.79%)	(2)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	9,147	10,648	1,501	16.41%	(2)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	24,962	50,271	25,309	101.39%	(2)
27	**TOTAL SEWER O & M EXPENSES**		2,464,402	2,892,938	428,536	17.39%	
28	**TOTAL (LESS ACCTS 766 & 767)**		2,464,402	2,892,938	428,536	17.39%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances by individual plant.
(3) Amout considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees		33,224	63,837	30,613	92.14%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits		7,964	15,853	7,889	99.06%	(1)
4	710.1-.6	Purchased Sewer		776,938	1,166,136	389,198	50.09%	(2)
5	711.1-.6	Sludge Removal		356	450	94	26.40%	(3)
6	715.1-.6	Purchased Power		19,041	19,440	399	2.10%	(3)
7	716.1-.6	Fuel for Power Production		0	0	0	0.00%	---
8	718.1-.6	Chemicals		100,991	86,430	(14,561)	(14.42%)	(2)
9	720.1-.6	Materials & Supplies		22,492	33,470	10,978	48.81%	(2)
10	731.1-.6	Contractual Services - Eng.		0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other		0	1,374	1,374	100.00%	(3)
15	741.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment		1,429	11,900	10,471	732.75%	(2)
17	750.1-.6	Transportation Expense		5,287	5,679	392	7.41%	(3)
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp		591	1,142	551	93.23%	(3)
21	759.1-.6	Insurance - Other		0	0	0	0.00%	---
22	760.1-.6	Advertising Expense		0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses		749	6,733	5,984	798.93%	(2)
27	**TOTAL SEWER O & M EXPENSES**			969,062	1,412,444	443,382	45.75%	
28	**TOTAL (LESS ACCTS 766 & 767)**			969,062	1,412,444	443,382	45.75%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances by individual plant.
(3) Amout considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU /Charlotte/Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Deep Creek**						
2	Total O&M - Direct Change		969,062	1,412,444	443,382	45.75%	
3							
4	**Summary of Significant Variances by Account**						
5	710.1-.6 Purchased Sewer		776,938	1,166,136	389,198	50.09%	(1)
6	718.1-.6 Chemicals		100,991	86,430	(14,561)	-14.42%	(2)
7	720.1-.6 Materials & Supplies		22,492	33,470	10,978	48.81%	(3)
8	742.1-.6 Rental of Equipment		1,429	11,900	10,471	732.75%	(4)
9	775.1-.6 Miscellaneous Expense		749	6,733	5,984	798.93%	(5)
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				410,647	92.62%	
14	Total Account Variances < $10,000				32,735	7.38%	
15	Total System Variance				443,382	100.00%	
16							
17	**Variance Explanations**						
18	(1) The 1995 budget includes a base facility charge increase implemented 1/1/95 by Charlotte County Utilities						
19	from $17,411/month to $53,294/month. This is an annual increase of $430,596. The gallonage charge and						
20	monthly usage is expected to decrease in 1995 compared to 1994 and this annual decrease will total						
21	$41,391. The net increase in 1995 compared to 1994 will therefore total $389,205.						
22							
23	(2) Hydrogen peroxide usage for 1995 will not be as great as 1994 due to decreased odor complaints from customers.						
24							
25	(3) The 1995 budget includes $12,580 for manhole extension rings due to Charlotte County resurfacing the roads in Deep Creek.						
26	Charlotte County requires SSU to raise the manholes to the new level of the asphalt. If we do not raise the manholes, we will						
27	not be able to access the collections system which is necessary for TV'ing, cleaning lines, locating blockages, smoke test, etc.						
28							
29	(4) The sewer lines will be TV viewed in 1995, therefore it is necessary to rent a truck to do this, $7,200. Was not done in 1994,						
30	therefore actuals are low						
31							
32	(5) Variance is due to common expenses budgeted at plant 00001and allocated to plants based upon average customer count.						
33	See "Allocation of Direct O&M Expense at Company Level" table for distribution of common O&M direct expenses.						
34							
35							
36							
37							
38							
39							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees		18,862	10,927	(7,935)	(42.07%)	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits		4,521	2,714	(1,807)	(39.97%)	(1)
4	710.1-.6	Purchased Sewer		0	0	0	0.00%	---
5	711.1-.6	Sludge Removal		1,313	2,500	1,187	90.40%	(3)
6	715.1-.6	Purchased Power		5,483	8,040	2,557	46.64%	(3)
7	716.1-.6	Fuel for Power Production		0	0	0	0.00%	---
8	718.1-.6	Chemicals		3,837	1,200	(2,637)	(68.73%)	(3)
9	720.1-.6	Materials & Supplies		18,656	4,445	(14,211)	(76.17%)	(2)
10	731.1-.6	Contractual Services - Eng.		4,164	4,168	4	0.10%	(3)
11	732.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other		34	619	585	1720.59%	(3)
15	741.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment		101	0	(101)	(100.00%)	(3)
17	750.1-.6	Transportation Expense		353	164	(189)	(53.54%)	(3)
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp		335	195	(140)	(41.79%)	(3)
21	759.1-.6	Insurance - Other		0	0	0	0.00%	---
22	760.1-.6	Advertising Expense		0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses		1,182	2,753	1,571	132.91%	(3)
27	**TOTAL SEWER O & M EXPENSES**			58,841	37,725	(21,116)	(35.89%)	
28	**TOTAL (LESS ACCTS 766 & 767)**			58,841	37,725	(21,116)	(35.89%)	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances by individual plant.
(3) Amout considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU /Volusia/Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Enterprise**						
2	Total O&M - Direct Change		58,841	37,725	(21,116)	-35.89%	
3							
4	**Summary of Significant Variances by Account**						
5	720.1-.6 Materials & Supplies		18,656	4,445	(14,211)	-76.17%	(1)
6							
7							
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000					0.00%	
14	Total Account Variances < $10,000				(21,116)	100.00%	
15	Total System Variance				(21,116)	100.00%	
16							
17	**Variance Explanations**						
18	(1) Collection problems caused by bad weather resulted in a broken sewer lateral which then required the lift station						
19	to be pumped out. The 1995 budget did not assume another situation such as this.						
20							
21							
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences *which are not attributable to the change in customer growth* and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees		207,531	271,191	63,660	30.67%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits		49,743	67,347	17,604	35.39%	(1)
4	710.1-.6	Purchased Sewer		0	0	0	0.00%	---
5	711.1-.6	Sludge Removal		2,320	3,600	1,280	55.17%	(3)
6	715.1-.6	Purchased Power		158,789	160,861	2,072	1.30%	(3)
7	716.1-.6	Fuel for Power Production		1,493	1,117	(376)	(25.18%)	(3)
8	718.1-.6	*Chemicals*		19,196	19,735	539	2.81%	(3)
9	720.1-.6	Materials & Supplies		153,507	93,489	(60,018)	(39.10%)	(2)
10	731.1-.6	Contractual Services - Eng.		0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other		113,324	19,038	(94,286)	(83.20%)	(2)
15	741.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment		2,471	2,490	19	0.77%	(3)
17	750.1-.6	*Transportation Expense*		12,697	10,828	(1,869)	(14.72%)	(3)
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp		3,694	4,852	1,158	31.35%	(3)
21	759.1-.6	Insurance - Other		0	0	0	0.00%	---
22	760.1-.6	Advertising Expense		0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses		7,632	21,495	13,863	181.64%	(2)
27	**TOTAL SEWER O & M EXPENSES**			732,397	676,043	(56,354)	(7.69%)	
28	**TOTAL (LESS ACCTS 766 & 767)**			732,397	676,043	(56,354)	(7.69%)	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances by individual plant.
(3) Amout considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU /Lee/Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Lehigh**						
2	Total O&M - Direct Change		732,397	676,043	(56,354)	-7.69%	
3							
4	**Summary of Significant Variances by Account**						
5	720.1-.6 Materials & Supplies		153,507	93,489	(60,018)	-39.10%	(1)
6	735.1-.6 Contractual Services		113,324	19,038	(94,286)	-83.20%	(2)
7	775.1-.6 Miscellaneous Expenses		7,632	21,495	13,863	181.64%	(3)
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				13,863	-24.60%	
14	Total Account Variances < $10,000				(70,217)	124.60%	
15	Total System Variance				(56,354)	100.00%	
16							
17	**Variance Explanations**						
18	(1) 1994 actuals include expense for TV and repair of sewer lines. The 1995 budget includes different areas						
19	of coverage which are less than the 1994 coverage.						
20							
21	(2) 1994 actuals include the write-off of a deferred project totaling $98,084. It was decided that TV'ing the gravity						
22	sewer system was an on-going project in the South Region that should be expensed rather than deferred.						
23							
24	(3) Grounds maintenance increased in 1995 by $2,412 due to mowing of percolation ponds. Previously mowed						
25	using a slope mower. This mower no longer works and must be contracted to an outside service.						
26	Balance of variance is due to common expenses budgeted at plant 00001and allocated to plants based upon						
27	average customer count. See "Allocation of Direct O&M Expense at Company Level" table for distribution of						
28	common O&M direct expenses.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	241,988	233,268	(8,720)	(3.60%)	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	58,005	57,929	(76)	(0.13%)	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	44,164	45,080	916	2.07%	---
6	715.1-.6	Purchased Power	150,464	150,490	26	0.02%	(3)
7	716.1-.6	Fuel for Power Production	2,473	2,350	(123)	(4.97%)	(3)
8	718.1-.6	Chemicals	10,926	29,060	18,134	165.97%	(2)
9	720.1-.6	Materials & Supplies	106,134	128,214	22,080	20.80%	(2)
10	731.1-.6	Contractual Services - Eng.	6,240	6,245	5	0.08%	(3)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	21,204	12,213	(8,991)	(42.40%)	(3)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	1,442	1,040	(402)	(27.88%)	(3)
17	750.1-.6	Transportation Expense	9,692	9,362	(330)	(3.40%)	(3)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	4,308	4,173	(135)	(3.13%)	(3)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	14,244	16,775	2,531	17.77%	(3)
27	**TOTAL SEWER O & M EXPENSES**		671,284	696,199	24,915	3.71%	
28	**TOTAL (LESS ACCTS 766 & 767)**		671,284	696,199	24,915	3.71%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances by individual plant.
(3) Amout considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU /Collier/Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Marco Island**						
2	Total O&M - Direct Change		671,284	696,199	24,915	3.71%	
3							
4	**Summary of Significant Variances by Account**						
5	718.1-.6 Chemicals		10,926	29,060	18,134	165.97%	(1)
6	720.1-.6 Materials & Supplies		106,134	128,214	22,080	20.80%	(2)
7	735.1-.6 Contractual Services		21,204	12,213	(8,991)	-42.40%	(3)
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				40,214	161.40%	
14	Total Account Variances < $10,000				(15,299)	-61.40%	
15	Total System Variance				24,915	100.00%	
16							
17	**Variance Explanations**						
18	(1) Chlorine is purchased in bulk and is used by both the water and wastewater plants. Wastewater was not						
19	allocated a percentage of the expense in 1994, therefore, although chlorine was used, it is not reflected in the						
20	sewer chlorine expense account. An analysis of the water expense account shows that water operations was						
21	over budget for 1994 by $11,161 and wastewater operations was under by $9,469.						
22							
23	(2) 1995 budget includes an additional $40,000 to clean the mains of sand and grease and to TV inspect and						
24	seal broken leaking joints. This must be done to achieve better treatment. Offset by a reduction of $7,400						
25	in the 1995 budget due to the end of amortization for percolation lagoon solids. This is a deferred debit project.						
26							
27	(3) 1994 actuals include $1,662 for a capacity analysis report, not necessary for 1995. Also, $6,642 in 1994 actuals						
28	for witness testimony preparation relating to Wetlands regulation in the South Florida Management District.						
29	This will also not be necessary for 1995.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. *Provide an explanation of all differences* which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	*Salaries & Wages - Employees*	0	619	619	100.00%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	0	154	154	100.00%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	0	673	673	100.00%	(4)
6	715.1-.6	Purchased Power	0	1,988	1,988	100.00%	(4)
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	---
8	718.1-.6	Chemicals	0	1,952	1,952	100.00%	(4)
9	720.1-.6	Materials & Supplies	0	661	661	100.00%	(4)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	0	1,106	1,106	100.00%	(4)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6	Transportation Expense	0	8	8	100.00%	(4)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	0	11	11	100.00%	(4)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	0	528	528	100.00%	(4)
27	**TOTAL SEWER O & M EXPENSES**		0	7,700	7,700	100.00%	
28	**TOTAL (LESS ACCTS 766 & 767)**		0	7,700	7,700	100.00%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Not applicable for this plant.
(3) Not applicable for this plant.
(4) Expenses associated with new plant acquisition in 1995.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6 Salaries & Wages - Employees	12,184	13,069	885	7.26%	(1)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6 Employee Pensions & Benefits	2,921	3,245	324	11.09%	(1)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6 Sludge Removal	2,633	2,100	(533)	(20.24%)	(3)
6	715.1-.6 Purchased Power	7,122	7,200	78	1.10%	(3)
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%	---
8	718.1-.6 Chemicals	776	1,562	786	101.29%	(3)
9	720.1-.6 Materials & Supplies	3,335	5,055	1,720	51.57%	(3)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6 Contractual Services - Other	1,501	395	(1,106)	(73.68%)	(3)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6 Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6 Transportation Expense	972	963	(9)	(0.93%)	(3)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6 Insurance - Workman's Comp	219	234	15	6.85%	(3)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	---
22	760.1-.6 Advertising Expense	0	0	0	0.00%	---
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6 Miscellaneous Expenses	1,155	759	(396)	(34.29%)	(3)
27	**TOTAL SEWER O & M EXPENSES**	32,818	34,582	1,764	5.38%	
28	**TOTAL (LESS ACCTS 766 & 767)**	32,818	34,582	1,764	5.38%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances by individual plant.
(3) Amout considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	0	2,284	2,284	100.00%	(1)
2	703.1-.6	*Salaries & Wages - Officers, Etc.*	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	0	567	567	100.00%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	0	6,311	6,311	100.00%	(4)
6	715.1-.6	Purchased Power	0	10,481	10,481	100.00%	(4)
7	716.1-.6	Fuel for Power Production	0	718	718	100.00%	(4)
8	718.1-.6	Chemicals	0	3,561	3,561	100.00%	(4)
9	720.1-.6	Materials & Supplies	0	1,262	1,262	100.00%	(4)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	0	1,763	1,763	100.00%	(4)
15	741.1-.6	*Rental of Real Building/Real Property*	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	---
17	750.1-.6	Transportation Expense	0	29	29	100.00%	(4)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	0	41	41	100.00%	(4)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	0	1,228	1,228	100.00%	(4)
27	***TOTAL SEWER O & M EXPENSES***		0	28,245	28,245	100.00%	
28	**TOTAL (LESS ACCTS 766 & 767)**		0	28,245	28,245	100.00%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Not applicable for this plant.
(3) Not applicable for this plant.
(4) Expenses associated with new plant acquisition in 1995.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / County Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.		(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	233,175	298,252	65,077	27.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	55,891	74,067	18,176	32.52%	(1)
4	710.1-.6	Purchased Sewer	636,815	920,348	283,533	44.52%	(2)
5	711.1-.6	Sludge Removal	221,846	222,120	274	0.12%	(3)
6	715.1-.6	Purchased Power	184,164	169,799	(14,365)	(7.80%)	(2)
7	716.1-.6	Fuel for Power Production	136	190	54	39.71%	(3)
8	718.1-.6	Chemicals	31,796	59,718	27,922	87.82%	(2)
9	720.1-.6	Materials & Supplies	92,210	106,734	14,524	15.75%	(2)
10	731.1-.6	Contractual Services - Eng.	15,096	15,099	3	0.02%	(3)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	30,620	18,970	(11,650)	(38.05%)	(2)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	421	0	(421)	(100.00%)	(3)
17	750.1-.6	Transportation Expense	14,139	11,667	(2,472)	(17.48%)	(3)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	--
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	4,152	5,336	1,184	28.52%	(3)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	20,396	31,062	10,666	52.29%	(2)
27		**TOTAL SEWER O & M EXPENSES**	1,540,857	1,933,362	392,505	25.47%	
28		**TOTAL (LESS ACCTS 766 & 767)**	1,540,857	1,933,362	392,505	25.47%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amout considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) Difference (3 - 2) Amount	(5) Difference (4 / 2) %	NOTES
1	701.1-.6	Salaries & Wages - Employees		27,654	32,190	4,536	16.40%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits		6,628	7,994	1,366	20.61%	(1)
4	710.1-.6	Purchased Sewer		0	0	0	0.00%	---
5	711.1-.6	Sludge Removal		3,240	4,800	1,560	48.15%	(3)
6	715.1-.6	Purchased Power		16,492	19,500	3,008	18.24%	(3)
7	716.1-.6	Fuel for Power Production		0	0	0	0.00%	---
8	718.1-.6	Chemicals		1,657	5,556	3,899	235.30%	(3)
9	720.1-.6	Materials & Supplies		8,632	26,703	18,071	209.35%	(2)
10	731.1-.6	Contractual Services - Eng.		0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.		0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal		0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other		2,513	2,902	389	15.48%	(3)
15	741.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment		0	0	0	0.00%	---
17	750.1-.6	Transportation Expense		1,157	1,002	(155)	(13.40%)	(3)
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp		493	576	83	16.84%	(3)
21	759.1-.6	Insurance - Other		0	0	0	0.00%	---
22	760.1-.6	Advertising Expense		0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses		340	1,493	1,153	339.12%	(3)
27	**TOTAL SEWER O & M EXPENSES**			68,806	102,716	33,910	49.28%	
28	**TOTAL (LESS ACCTS 766 & 767)**			68,806	102,716	33,910	49.28%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amout considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU /County Plants/Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

FPSC
Schedule: B-7(S)
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Preparer: Bencini

Line No	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Lake Gibson**						
2	Total O&M - Direct Change		68,806	102,716	33,910	49.28%	
3							
4	**Summary of Significant Variances by Account**						
5	720.1- 6 Materials & Supplies		8,632	26,703	18,071	209.35%	(1)
6							
7							
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				18,071	53.29%	
14	Total Account Variances < $10,000				15,839	46.71%	
15	Total System Variance				33,910	100.00%	
16							
17	**Variance Explanations**						
18	(1) Due to filtration problems, it will be necessary to clean and seal 1800 feet of lines for approximately $17,600.						
19							
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Note: May not cross foot due to rounding

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	23,593	51,305	27,712	117.46%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	5,656	12,741	7,085	125.27%	(1)
4	710.1-.6	Purchased Sewer	636,815	920,348	283,533	44.52%	(2)
5	711.1-.6	Sludge Removal	15,966	0	(15,966)	(100.00%)	(2)
6	715.1-.6	Purchased Power	37,573	12,700	(24,873)	(66.20%)	(2)
7	716.1-.6	Fuel for Power Production	0	190	190	100.00%	(3)
8	718.1-.6	Chemicals	1,733	1,700	(33)	(1.90%)	(3)
9	720.1-.6	Materials & Supplies	34,374	27,986	(6,388)	(18.58%)	(3)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	19,322	4,555	(14,767)	(76.43%)	(2)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	367	0	(367)	(100.00%)	(3)
17	750.1-.6	Transportation Expense	4,327	3,439	(888)	(20.52%)	(3)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	421	918	497	118.05%	(3)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	902	6,433	5,531	613.19%	(3)
27		**TOTAL SEWER O & M EXPENSES**	781,049	1,042,315	261,266	33.45%	
28		**TOTAL (LESS ACCTS 766 & 767)**	781,049	1,042,315	261,266	33.45%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amout considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU /County Plants/Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

FPSC
Schedule: B-7(S)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Seaboard**						
2	Total O&M - Direct Change		781,049	1,042,315	261,266	33.45%	
3							
4	**Summary of Significant Variances by Account**						
5	710.1-.6 Purchased Sewer		636,815	920,348	283,533	44.52%	(1)
6	711.1-.6 Sludge Removal		15,966	0	(15,966)	-100.00%	(2)
7	715.1-.6 Purchased Power		37,573	12,700	(24,873)	-66.20%	(3)
8	735.1-.6 Contractual Services		19,322	4,555	(14,767)	-76.43%	(4)
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				267,567	102.41%	
14	Total Account Variances < $10,000				(6,301)	-2.41%	
15	Total System Variance				261,266	100.00%	
16							
17	**Variance Explanations**						
18	(1) 1994 interconnect with city of Tampa delayed until March, therefore 1994 actuals are lower than 1995 budget which is representative of a full year of expense.						
19							
20	(2) Sludge removal no longer necessary due to interconnect with city of Tampa.						
21							
22	(3) Purchased power less than prior year due to interconnect with city of Tampa.						
23							
24	(4) Contractual services less than prior year due to interconnect with city of Tampa.						
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Note: May not cross foot due to rounding

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	174,809	203,703	28,894	16.53%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	41,901	50,587	8,686	20.73%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	192,570	205,920	13,350	6.93%	(2)
6	715.1-.6	Purchased Power	121,311	128,400	7,089	5.84%	(3)
7	716.1-.6	Fuel for Power Production	136	0	(136)	(100.00%)	(3)
8	718.1-.6	Chemicals	17,638	50,001	32,363	183.48%	(2)
9	720.1-.6	Materials & Supplies	45,090	45,596	506	1.12%	(3)
10	731.1-.6	Contractual Services - Eng.	15,096	15,099	3	0.02%	(3)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	7,733	9,785	2,052	26.54%	(3)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	28	0	(28)	(100.00%)	(3)
17	750.1-.6	Transportation Expense	7,999	6,747	(1,252)	(15.65%)	(3)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	3,112	3,644	532	17.10%	(3)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	15,575	19,493	3,918	25.16%	(3)
27		***TOTAL SEWER O & M EXPENSES***	642,998	738,975	95,977	14.93%	
28		**TOTAL (LESS ACCTS 766 & 767)**	642,998	738,975	95,977	14.93%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amout considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 SEWER

Company: SSU /County Plants/Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical [ ] Projected [x]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) Interim Test Year Ended 12/31/95	(5) (4-3) Difference Amount	(6) (5/3) Difference %	Ref
1	**Explanation of Changes - Spring Hill**						
2	Total O&M - Direct Change		642,998	738,975	95,977	14.93%	
3							
4	**Summary of Significant Variances by Account**						
5	711.1-.6 Sludge Removal		192,570	205,920	13,350	6.93%	(1)
6	718.1-.6 Chemicals		17,638	50,001	32,363	183.48%	(2)
7							
8							
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				45,713	47.63%	
14	Total Account Variances < $10,000				50,264	52.37%	
15	Total System Variance				95,977	100.00%	
16							
17	**Variance Explanations**						
18	(1) Anticipated increase in flows from county due to new subdivision. There is also an expected increase in growth at Timber Pines						
19							
20	(2) Lime usage expected to increase in 1995 due to new sludge stabilization facility. With this new facility, it will also be necessary to use						
21	polymer to thicken sludge before entering facility.						
22							
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name		(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	7,119	11,054	3,935	55.27%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits	1,706	2,745	1,039	60.90%	(1)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6	Sludge Removal	10,070	11,400	1,330	13.21%	(3)
6	715.1-.6	Purchased Power	8,788	9,199	411	4.68%	(3)
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	---
8	718.1-.6	Chemicals	10,768	2,461	(8,307)	(77.15%)	(3)
9	720.1-.6	Materials & Supplies	4,114	6,449	2,335	56.76%	(3)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	1,052	1,728	676	64.26%	(3)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	26	0	(26)	(100.00%)	(3)
17	750.1-.6	Transportation Expense	656	479	(177)	(26.98%)	(3)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	126	198	72	57.14%	(3)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	3,579	3,643	64	1.79%	(3)
27	**TOTAL SEWER O & M EXPENSES**		48,004	49,356	1,352	2.82%	
28	**TOTAL (LESS ACCTS 766 & 767)**		48,004	49,356	1,352	2.82%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amout considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical (x) Projected ( )
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.		Account No. and Name	(1)	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees		1,683,085	2,041,810	358,725	21.31%	2,080,075	(38,265)	(1.84%)	
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits (1)		288,976	489,416	200,440	69.36%	356,881	132,535	37.14%	
4	710.1-.6	Purchased Sewer		475,963	1,749,916	1,273,953	267.66%	628,344	1,121,572	178.50%	
5	711.1-.6	Sludge Removal		472,872	811,509	338,637	71.61%	562,286	249,223	44.32%	
6	715.1-.6	Purchased Power		1,146,781	1,253,172	106,391	9.28%	1,422,768	(169,596)	(11.92%)	
7	716.1-.6	Fuel for Power Production		3,773	7,083	3,310	87.73%	5,037	2,046	40.63%	
8	718.1-.6	Chemicals		422,553	499,079	76,526	18.11%	537,732	(38,653)	(7.19%)	
9	720.1-.6	Materials & Supplies		457,880	1,016,575	558,695	122.02%	555,992	460,583	82.84%	
10	731.1-.6	Contractual Services - Eng.		12,906	42,837	29,931	231.92%	14,025	28,812	205.43%	
11	732.1-.6	Contractual Services - Acct.		187	0	(187)	(100.00%)	242	(242)	(100.00%)	
12	733.1-.6	Contractual Services - Legal		3,184	169	(3,015)	(94.69%)	3,572	(3,403)	(95.27%)	
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%	
14	735.1-.6	Contractual Services - Other		261,570	402,984	141,414	54.06%	326,244	76,740	23.52%	
15	741.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	0	0	0.00%	
16	742.1-.6	Rental of Equipment		8,847	11,138	2,291	25.90%	11,104	34	0.30%	
17	750.1-.6	Transportation Expense		123,059	109,752	(13,307)	(10.81%)	155,670	(45,918)	(29.50%)	
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%	
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	0	0	0.00%	
20	758.1-.6	Insurance - Workman's Comp		50,485	36,339	(14,146)	(28.02%)	62,278	(25,939)	(41.65%)	
21	759.1-.6	Insurance - Other		62	0	(62)	(100.00%)	68	(68)	(100.00%)	
22	760.1-.6	Advertising Expense		0	0	0	0.00%	0	0	0.00%	
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%	
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%	
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	0	0	0.00%	
26	775.1-.6	Miscellaneous Expenses		33,057	157,151	124,094	375.39%	40,855	116,296	284.66%	
27		**TOTAL SEWER O & M EXPENSES**		5,445,240	8,628,930	3,183,690	58.47%	6,763,172	1,865,758	27.59%	
28		**TOTAL (LESS ACCTS 766 & 767)**		5,445,240	8,628,930	3,183,690	58.47%				
29		**Average # of Customers**		38,983	43,131	4,148	10.64%				
30		**Consumer Price Index - U (2)**		134.5	148.3	13.8	10.26%				
31		**COMPOUND MULTIPLIER**					21.99%				
		[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]									

Note: May not cross foot due to rounding.

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DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 12/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	1,050,406	1,294,846	244,440	23.27%	1,335,925	(41,079)	(3.07%)	(5)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	--
3	704.1-.6	Employee Pensions & Benefits (1)	196,491	310,371	113,880	57.96%	250,032	60,339	24.13%	(5)
4	710.1-.6	Purchased Sewer	97,760	336,163	238,403	243.87%	112,664	223,499	198.38%	(6)
5	711.1-.6	Sludge Removal	344,284	538,877	194,593	56.52%	415,758	123,119	29.61%	(6)
6	715.1-.6	Purchased Power	606,400	728,109	121,709	20.07%	788,075	(59,966)	(7.61%)	(6)
7	716.1-.6	Fuel for Power Production	3,525	2,981	(544)	(15.43%)	4,727	(1,746)	(36.94%)	(7)
8	718.1-.6	Chemicals	215,438	331,557	116,119	53.90%	272,938	58,619	21.48%	(6)
9	720.1-.6	Materials & Supplies	263,965	620,241	356,276	134.97%	324,799	295,442	90.96%	(6)
10	731.1-.6	Contractual Services - Eng.	4,042	17,337	13,295	328.92%	4,495	12,842	285.65%	(7)
11	732.1-.6	Contractual Services - Acct.	187	0	(187)	(100.00%)	242	(242)	(100.00%)	(7)
12	733.1-.6	Contractual Services - Legal	1,466	169	(1,297)	(88.47%)	1,650	(1,481)	(89.76%)	(7)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	--
14	735.1-.6	Contractual Services - Other	133,389	236,301	102,912	77.15%	174,822	61,479	35.17%	(6)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	--
16	742.1-.6	Rental of Equipment	8,203	5,274	(2,929)	(35.71%)	10,401	(5,127)	(49.30%)	(7)
17	750.1-.6	Transportation Expense	88,444	66,612	(21,832)	(24.68%)	115,391	(48,779)	(42.27%)	(7)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	--
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	--
20	758.1-.6	Insurance - Workman's Comp	34,673	23,040	(11,633)	(33.55%)	44,121	(21,081)	(47.78%)	(7)
21	759.1-.6	Insurance - Other	62	0	(62)	(100.00%)	68	(68)	(100.00%)	(7)
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	--
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	--
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	--
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	--
26	775.1-.6	Miscellaneous Expenses	7,693	111,793	104,100	1353.18%	9,560	102,233	1069.42%	(6)
27	**TOTAL SEWER O & M EXPENSES**		3,056,428	4,623,671	1,567,243	51.28%	3,865,669	758,002	19.61%	
28	**TOTAL (LESS ACCTS 766 & 767)**		3,056,428	4,623,671	1,567,243	51.28%				
29	**Average # of Customers**		20,226	22,615	2,389	11.81%				
30	**Consumer Price Index - U (2)**		136.2	148.3	12.1	8.88%				
31	**COMPOUND MULTIPLIER**					21.74%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.
(5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(6) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
(7) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7(S)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Purchased Sewer (710.1-.6)**						
2	Purchased Sewer Change		336,163	112,664	223,499	198.38%	
3							
4	**Summary of Significant Variances by Plant**						
5	Deltona Lakes	1806	93,588	0	93,588	100.00%	(1)
6	Fox Run	679	55,728	0	55,728	100.00%	(2)
7	University Shores	106	101,511	0	101,511	100.00%	(3)
8	Woodmere	888	29,731	79,905	(50,174)	(62.79%)	(4)
9	Zephyr Shores	1427	20,251	0	20,251	100.00%	(5)
10							
11	**Reconciliation of Plant Variances to Total**						
12	Total Plant Variances > $10,000				220,904	98.84%	
13	Total Plant Variances < $10,000				2,595	1.16%	
14	Total Variance-FPSC Uniform Systems				223,499	100.00%	
15							
16	**Variance Explanations**						
17							
18	(1) On 6/27/91, SSU entered into an agreement with the County of Volusia to purchase bulk waste water services for its Deltona Lakes area due to capacity and effluent disposal problems						
19	caused by wet weather conditions. Per the agreement, SSU was required to construct the interconnect line needed for this service, which did not go on line until mid 1992; consequently,						
20	there was no service in 1991 which would have provided the basis of comparison to 1994. This interconnect is still in place in 1995.						
21							
22	(2) Due to capacity problems and inadequate facilities to properly dispose of effluent at our Fox Run sewer plant, SSU negotiated an agreement to purchase bulk wastewater services						
23	from Martin County. The agreement was not effective until 5/10/93; consequently, there is no history available in 1991 to provide a basis for comparison to 1994. The						
24	interconnect is still in place in 1995.						
25							
26	(3) On 6/28/94, SSU entered into a 20 year agreement with Orange County to purchase bulk wastewater services for their University Shores area. Capacity charges amounted to a total of						
27	$2.4 million, which is being amortized at $10,000 per month over the 20 year period (starting 7/94). In addition, SSU began paying fixed and billing charges 9/94 and volume						
28	charges 11/94.						
29							
30	(4) During 1991, purchased sewer averaged between five and six thousand dollars per month. That trend continued through June 1993. The average decreased to $1,500 - $2,000						
31	per month due to a slow registering meter that was not discovered until mid 1994. The meter was repaired and reflected more accurate readings comparable to previous years						
32	beginning November 1994.						
33							
34	(5) Due to capacity problems and inadequate facilities to properly dispose of effluent at out Zephyr Shores sewer plant, SSU negotiated an agreement to purchase bulk wastewater services						
35	from Pasco County. The agreement did not go into effect until 6/3/92; consequently, there is no history available in 1991 to provide a basis for comparison to 1994.						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7(S)
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Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount (5) (3-4)	1994 Deviation From Guideline % (6) (5/4)	Ref
		(1)	(2)	(3)	(4)		
1	**Explanation of Changes - Sludge Removal (711.1-.6)**						
2	Sludge Removal Change		538,877	415,758	123,119	29.61%	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	31,325	12,223	19,102	156.28%	(1)
6	Beecher's Point	472	12,179	602	11,577	1923.09%	(2)
7	Citrus Springs	906	17,271	7,196	10,075	140.01%	(3)
8	Deltona Lakes	1806	54,192	66,798	(12,606)	(18.87%)	(4)
9	Palm Terrace	1429	50,228	35,072	15,156	43.21%	(5)
10	Sugar Mill Woods	989	40,931	20,650	20,281	98.21%	(6)
11	University Shores	106	116,909	40,871	76,038	186.04%	(7)
12	Woodmere	888	33,275	54,986	(21,711)	(39.48%)	(8)
13							
14	**Reconcillation of Plant Variances to Total**						
15	Total Plant Variances > $10,000				117,912	95.77%	
16	Total Plant Variances < $10,000				5,207	4.23%	
17	Total Variance-FPSC Uniform Systems				123,119	100.00%	
18							
19	**Variance Explanations**						
20							
21	(1) The major contributory factors affecting the increase in Amelia Island's sludge removal expenses over the FPSC guidelines for 1994 were: (a) A new digester was put in service in early						
22	1991; however, there were no solids in the system at the time and had to be built up over a three month period. In the interim, only minimum hauling was done in order to maintain proper						
23	levels. This was compared to a full year of sludge removal expenses in 1994. (b) Due to increased levels of sludge in 1994, more frequent sludge removal was required; as a result, this						
24	increased our expenses by approximately $17,000 (114 additional loads for 1994 X an average unit price of $154). (c) Additional sludge removal of $7,000 due to emergency						
25	repairs to the digester and clarifier in 8/94.						
26							
27	(2) The increase in Beecher's Point sludge removal expense over the FPSC guidelines for 1994 was due to effluent removal from the percolation pond. This became necessary in 8/94						
28	and 12/94 when heavy rains inundated the ponds such that they could not percolate fast enough to keep up with the rain. To avert possible flooding, the Company contracted for removal						
29	of excess effluent (260K gals.). This problem did not exist in 1991.						
30							
31	(3) Due to a 156% price increase in 1994 ($22.5 to $57.5 per 1000 gals.) as a direct result of new DEP stabilization guidelines.						
32							
33	(4) A sludge processing plant was part of the 0.5 mgd WWTP expansion that went in service 10/8/93. This process includes a gravity belt thickener (sludge press), which is designed						
34	to compress and remove excess liquid from sludge by one third of its volume. This reduced our load quantities, which consequently lowered sludge hauling costs.						
35							
36	(5) An ordinance was passed in Pasco County in 1994 requiring wastewater sludge to be disposed of at county property locations for a fee, which was based on $15 per 1000 gals.						
37	This was in addition to the price increase for sludge hauling, which went from $15 to $20 per 1000 gals. These fees did not exist in 1991.						
38							
39	(6) A 50% price increase ($20 to $30 per 1000 gals.) and additional sludge removal due to aerator repairs and build-up in the percolation pond elevated our costs beyond the FPSC						
40	guidelines for 1994 compared to 1991.						
41							
42	(7) The major contributory factors affecting the increase in University Shores sludge removal expenses over the FPSC guidelines for 1994 were: (a) 60% price increase ($17.5 to $28						
43	per 1000 gals.) due to new stabilization regulations per DEP. (b) Additional sludge removal required because of emergency repairs to the digester and clarifier. (c) Several invoices						
44	totaling $15,000 were expensed in 1994 for sludge hauled in 1993, therefore overstating 1994 expenses.						
45							
46	(8) In 1991 the price of sludge hauling was $27 per 1000 gals. However, late in 1991, the price was reduced to $25, which remained in effect until 11/94. The contractor's dumping site						
47	was changed so he didn't have to haul the sludge as far; therefore, he passed the savings down to his customers. This price reduction, normal growth trends, and sludge thicking						
48	process to separate solids from effluent (greater sludge per load) all contributed to the decrease in our sludge removal expenses in 1994 compared to 1991. A 17% price increase in						
49	12/94 per DEP regulations for sludge stabilization had no impact on our costs for 1994 due to being in effect for only one month.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7(S)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Purchased Power (715.1-.6)**						
2	Purchased Power Change		728,109	788,075	(59,966)	(7.61%)	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	80,961	100,994	(20,033)	(19.84%)	(1)
6	Beacon Hills	886	69,982	103,487	(33,505)	(32.38%)	(2)
7	Burnt Store	2202	21,854	50,183	(28,329)	(56.45%)	(3)
8	Deltona Lakes	1806	121,128	62,095	59,033	95.07%	(4)
9							
10							
11	**Reconciliation of Plant Variances to Total**						
12	Total Plant Variances > $10,000				(22,834)	38.08%	
13	Total Plant Variances < $10,000				(37,132)	61.92%	
14	Total Variance-FPSC Uniform Systems				(59,966)	100.00%	
15							
16	**Variance Explanations**						
17							
18	(1) Due to plant improvements, the pumps at the lift stations do not have to work as hard or run as long as they did in 1991. Upgrades to six of the lift stations and newer pumps made						
19	the plant run more efficiently using less power.						
20							
21	(2) A combination of plant improvements made the flow of waste water move easier through the system, thus the pumps did not to run as long or work as hard as in 1991. Such						
22	improvements include: (a) refurbishing of lift stations in 1993 including replacement of pump motors, (b) use of degreaser, and (c) plastic coating and snaking of lines to allow easier						
23	flow of waste water.						
24							
25	(3) In the beginning of 1994, the plant stopped filtering effluent through the sand filters. This process required four high power pumps to be used; two pumps sent the water through						
26	the sand filters and on to the chlorinator and the other two were used to send backwash through the filters to clean algae out of the filter. By no longer using this process, the four						
27	pumps have been put out of service, thus a reduction in the amount of power used at the plant.						
28							
29	(4) (a) As a result of major plant expansion to the WWTP since 1991, Deltona Lakes has seen a significant increase in their purchased power costs. One major upgrade that primarily						
30	contributed to the increase in purchased power was the 0.5 mgd WWTP expansion, which expanded the system to a 1.4 mgd processing plant. Included in this upgrade were numerous						
31	pumps and electrically motorized components (drawings on record 5/23/93 phase II). These additions went in service on 10/8/93. (b) Deposits with Florida Power Corporation in the						
32	amount of $18,183 was refunded in 1991 and charged to this account.						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Chemicals (718.1-.6)**						
2	Chemicals Change		331,557	272,938	58,619	21.48%	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	9,373	1,408	7,965	565.62%	(1)
6	Beacon Hills	886	156,851	173,348	(16,497)	(9.52%)	(2)
7	Deltona Lakes	1806	38,215	27,338	10,877	39.79%	(3)
8	Marion Oaks	1106	9,749	2,501	7,248	289.87%	(4)
9	Palm Terrace	1429	6,616	1,182	5,434	459.73%	(5)
10	Sugar Mill Woods	989	6,583	704	5,879	835.31%	(6)
11	Woodmere	888	38,427	7,324	31,103	424.66%	(7)
12							
13	**Reconciliation of Plant Variances to Total**						
14	Total Plant Variances > $5,000				52,009	88.72%	
15	Total Plant Variances < $5,000				6,610	11.28%	
16	Total Variance-FPSC Uniform Systems				58,619	100.00%	
17							
18	**Variance Explanations**						
19							
20	(1) Chlorine was higher in 1994 due to a 220% price increase over 1991. Two new chemicals were added to help improve Amelia's plant treatment process: (1) bioxide to neutralize						
21	hydrogen sulfide within the lift stations, and (2) polymer to help settle solids in the digester and clarifier at the WWTP. This was done to comply with DEP standards.						
22							
23	(2) In 1991 there were four lift stations within the Beacon Hills area that were receiving hydrogen peroxide. These were Beacon Drive, Cobblestone, Cozumel, and University Drive.						
24	In 1992, the Beacon Drive site chemical feed system was closed due to customer complaints. Consumption of hydrogen peroxide has increased overall since 1991 due to greater						
25	flows. However, there has been no replacement to offset the decreased usage (approximately 28,570 lbs.) directly attributable to the closing of the Beacon Drive lift station. In addition,						
26	the price of hydrogen peroxide has remained the same ($.65 per lb) since 1991.						
27							
28	(3) The major contributory factors for the increase in Deltona's chemical usage in 1994 compared to 1991 has been due to several reasons: (a) 267% unit price increase for chlorine in						
29	1994 compared to 1991 ($.06 lb vs. $.22 lb). (b) Increase in deodorant usage due to newly implemented odorization control system. (c) Increase in degreaser usage due to						
30	preventative maintenance. (d) Increase in polymer to help settle solids.						
31							
32	(4) The primary reasons for the increase in Marion Oaks chemical expenses over the FPSC guidelines has been due to: (a) Use of lime starting in 12/91 to stabilize sludge in order to						
33	comply with DEP regulations. (b) The addition of degreaser and polymer in 1992 to aid in the treatment and disposal process and provide better maintenance. Degreasers						
34	are used to prevent build-up in lift stations, and polymer is used to thicken sludge by separating solids from effluent thereby reducing the possibility of spillage, and cutting down on						
35	the hauling of sludge. (c) Increased chlorine due to a 136% price increase over 1991 and increased usage to combat problem growth of filamentis bacteria.						
36							
37	(5) New chemicals were added to the wastewater plant to aid the treatment and disposal process and to maintain DEP standards. Lime was added in 1992 and then disallowed in mid 1994						
38	due to a county ordinance. Degreaser and polymer were added in 1994 to reduce grease buildup in lift stations and to help thicken sludge by separating solids from effluent. Chlorine						
39	was higher in 1994 due to a 136% increase over 1991 ($.14 per lb vs. $.33 per lb).						
40							
41	(6) New chemicals were added to the treatment process to comply with DEP standards. Lime was added in 1992 for sludge stabilization and still remains a standard for Sugarmill Woods.						
42	Degreaser and deodorant were added in 1994 to reduce grease build up and to control odors.						
43							
44	(7) Hydrogen Peroxide was introduced in April 1994 to treat odor problems at the plant and also to help neutralize the effects of hydrogen sulfide, which corrodes the interior of our						
45	manholes. Included in this odorization process was the use of bioscent, a new chemical deodorizer which was also used to control odors. In addition, a dechlorination system was						
46	implemented which required greater use of sulphur dioxide in order to dispose of effluent in the St. John's River and to comply with DEP standards.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Materials and Supplies (720.1-.6)**						
2	Materials & Supplies Change		620,241	324,799	295,442	90.96%	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	77,019	14,194	62,825	442.63%	(1)
6	Beacon Hills	886	89,266	31,379	57,887	184.48%	(2)
7	Burnt Store	2202	18,022	6,384	11,638	182.30%	(3)
8	Deltona Lakes	1806	91,948	53,787	38,161	70.95%	(4)
9	Fisherman's Haven	673	17,879	4,335	13,544	312.39%	(5)
10	Leilani Heights	575	35,070	6,081	28,989	476.71%	(6)
11	Marion Oaks	1106	16,250	31,088	(14,838)	(47.73%)	(7)
12	Sugar Mill Woods	989	35,406	11,345	24,061	212.09%	(8)
13	University Shores	106	82,825	37,473	45,352	121.02%	(9)
14							
15	**Reconciliation of Plant Variances to Total**						
16	Total Plant Variances > $10,000				267,619	90.58%	
17	Total Plant Variances < $10,000				27,823	9.42%	
18	Total Variance-FPSC Uniform Systems				295,442	100.00%	
19							
20	**Variance Explanations**						
21							
22	(1) (a) Paid $13,000 for one repair of crushed sewer line caused by collapsed manhole. (b) Amelia had many items (such as pump rebuilds) that were capitalized in 1991, but are now						
23	being expensed due to a change in policy. (See note below) (c) Some items were charged to Contractual Services in 1991 that are coded to Materials & Supplies in 1994. SSU's policy						
24	now defines Contractual Services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to Materials & Supplies.						
25							
26	(2) (a) One major repair of $15,500 to replace driveway and repair sewer line. (b) Beacon Hills had many items (such as pump rebuilds) that were capitalized in 1991, but are now						
27	being expensed due to a change in policy. (See note below) (c) Some items were charged to Contractual Services in 1991 that are coded to Materials & Supplies in 1994. SSU's policy						
28	now defines Contractual Services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to Materials & Supplies.						
29							
30	(3) (a) Approximately $9,000 was spent to replace stolen tools, of which $4,000 was allocated to sewer. 80% was recovered through insurance, but the check was coded to CWIP in error.						
31	A correcting journal entry was made in April 1995. (b) $3,500 was spent to clean sand and grit out of wastewater plant, which was not done in 1991.						
32							
33	(4) (a) In 1991, water used at the plant was billed by SSU to Deltona Lakes. The result was an overstatement of revenues and materials & supplies expense by $7,000. Intercompany						
34	billings were eliminated in 1994. (b) Deltona had many items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. (See note						
35	below)						
36							
37	(5) Sewer lines were TV'd and four major breaks were found. Total costs including repair totaled $14,000.						
38							
39	(6) $5,000 was spent to clean all sewer lines, which was not done in 1991. Also, a total of $16,000 was spent to repair two separate main breaks.						
40							
41	(7) In 1991, water used at the plant was billed by SSU to Marion Oaks. The result was an overstatement of revenues and materials and supplies expense by $19,000. Intercompany						
42	billings were eliminated in 1994.						
43							
44	(8) The majority of the variance consisted of items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. (See note below).						
45							
46	(9) (a) In 1991, equipment at the plant was not being properly maintained, resulting in a DEP fine in 1992. Efforts were made in subsequent years to properly repair and maintain the						
47	equipment. (b) University Shores had several items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. An example was a						
48	repair which totaled $6,600 to upgrade existing bridge filter.						
49							
50	Note: In 1993, the Company modified its capitalization policy to exclude purchases below $500 (unless part of a larger project) for capital projects. In addition, the guidelines for						
51	deferral of expenses were changed to a minimum amount of $10,000 with an amortization period of at least three years. Management believes that costs not meeting these criteria						
52	should be expensed since, under uniform rates, these types of costs become "recurring" when considering these expenses on a total company basis rather than plant specific.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994
SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
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Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Contractual Services - Other (735.1-.6)**						
2	Contractual Services Change		236,301	174,822	61,479	35.17%	
3							
4	**Summary of Significant Variances by Plant**						
5	Beacon Hills	886	35,381	24,779	10,602	42.78%	(1)
6	Burnt Store	2202	6,536	20,829	(14,293)	(68.62%)	(2)
7	Chuluota	335	25,249	6,025	19,224	319.07%	(3)
8	Deltona Lakes	1806	23,883	12,592	11,291	89.67%	(4)
9							
10	**Reconciliation of Plant Variances to Total**						
11	Total Plant Variances > $10,000				26,824	43.63%	
12	Total Plant Variances < $10,000				34,655	56.37%	
13	Total Variance-FPSC Uniform Systems				61,479	100.00%	
14							
15	**Variance Explanations**						
16							
17	(1) Permits did not require effluent toxicity testing until November 1991. In 1994, Beacon Hills was under an administrative order by EPA for tests failed in 1993 and 1994. Four samples						
18	had to be taken for each failure.						
19							
20	(2) Lab testing and pond maintenance expense remained stable from 1991 to 1994. The 1994 FPSC benchmark took customer growth into consideration, which did not impact the costs						
21	of these items.						
22							
23	(3) In 1992 and 1993, a contractor was hired to TV and seal wastewater lines. The costs were originally deferred and amortized over a three year period; however, in 1994 the remaining						
24	balance of $21,685 was written off. It was realized that a portion of the lines would need to be done each year, thus making it a recurring expense.						
25							
26	(4) Spent $8,000 in 1994 for a capacity analysis report, required for derating the capacity of the wastewater plant. Also in 1994, $3,500 was spent for reuse feasibility study, required to						
27	renew operating permit.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Plant Name	(2) Plant Number	(3) Historic Year Ended 12/31/94	(4) O & M Expense Guideline 12/31/94	(5) (3-4) 1994 Deviation From Guideline Amount	(6) (5/4) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Miscellaneous Expense (775.1-.6)**						
2	*Miscellaneous Expense Change*		*111,793*	*9,560*	*102,233*	*1069.38%*	
3							
4	**Summary of Significant Variances by Plant**						
5	Amelia Island	1518	7,691	6	7,685	138765.38%	(1)
6	Deltona Lakes	1806	5,307	263	5,044	1915.68%	(2)
7	Holiday Haven	573	6,100	296	5,804	1958.41%	(3)
8	Palm Terrace	1429	6,311	168	6,143	3651.47%	(4)
9	Sugar Mill Woods	989	18,432	1,020	17,412	1707.88%	(5)
10	*University Shores*	106	14,897	877	14,020	1597.79%	(6)
11							
12							
13	**Reconcillation of Plant Variances to Total**						
14	Total Plant Variances > $5,000				56,108	54.88%	
15	Total Plant Variances < $5,000				46,125	45.12%	
16	Total Variance-FPSC Uniform Systems				102,233	100.00%	
17							
18	**Variance Explanations**						
19							
20	(1) Spent $7,500 for garbage and dumpster fees in 1994, which was charged to Misc. Expense - A&G in 1991.						
21							
22	(2) (a) Grounds maintenance was $1,500 for 1994, which was charged to Materials & Supplies - O&M in 1991. (b) Spent $1,500 for telephone expense in 1994 that was charged to						
23	Materials & Supplies - O&M in 1991. (c) In 1994, spent $1,250 for pest control to treat redworms at new treatment plant. SSU did not incur this expense in 1991.						
24							
25	(3) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was $3,900.						
26							
27	(4) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was $4,700.						
28							
29	(5) (a) Telephone expense was $7,500 for 1994. The majority of these items were charged to Misc Expense - A&G in 1991. (b) Grounds maintenance was provided by an outside source						
30	in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was $8,380. (c) $1,200 was spent for garbage and dumpster fees in						
31	1994, which was charged to Misc. Expense - A&G in 1991.						
32							
33	(6) (a) Telephone expense was $2,500 for 1994, which was charged to Misc. Exp - A&G in 1991. (b) Grounds maintenance was provided by an outside source in 1994 to allow employees						
34	more time for preventative maintenance and necessary repairs. Total cost for University Shores was $11,660.						
35							
36	Note: A change in coding method was necessary because these items relate directly to plant operations. Also, procedures were established to make coding more consistant between						
37	all plants.						

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	413,901	513,789	99,888	24.13%	488,197	25,592	5.24%	(5)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	--
3	704.1-.6	Employee Pensions & Benefits (1)	67,140	123,154	56,014	83.43%	76,605	46,549	60.77%	(5)
4	710.1-.6	Purchased Sewer	378,203	776,938	398,735	105.43%	515,679	261,259	50.66%	(6)
5	711.1-.6	Sludge Removal	57,865	50,786	(6,879)	(11.93%)	62,123	(11,337)	(18.25%)	(6)
6	715.1-.6	Purchased Power	331,995	340,899	8,904	2.68%	392,079	(51,180)	(13.05%)	(6)
7	716.1-.6	Fuel for Power Production	0	3,966	3,966	100.00%	0	3,966	100.00%	(6)
8	718.1-.6	Chemicals	196,794	135,726	(61,068)	(31.03%)	252,747	(117,021)	(46.30%)	(6)
9	720.1-.6	Materials & Supplies	137,539	304,124	166,585	121.12%	166,067	138,057	83.13%	(6)
10	731.1-.6	Contractual Services - Eng.	8,864	10,404	1,540	17.37%	9,529	875	9.18%	(6)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	--
12	733.1-.6	Contractual Services - Legal	885	0	(885)	(100.00%)	951	(951)	(100.00%)	(6)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	--
14	735.1-.6	Contractual Services - Other	95,539	136,063	40,524	42.42%	114,073	21,990	19.28%	(6)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	--
16	742.1-.6	Rental of Equipment	393	5,443	5,050	1284.99%	424	5,019	1184.23%	(6)
17	750.1-.6	Transportation Expense	21,313	29,001	7,688	36.07%	24,652	4,349	17.64%	(6)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	--
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	--
20	758.1-.6	Insurance - Workman's Comp	11,339	9,147	(2,192)	(19.33%)	12,819	(3,672)	(28.64%)	(6)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	--
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	--
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	--
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	--
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	--
26	775.1-.6	Miscellaneous Expenses	19,237	24,962	5,725	29.76%	24,463	499	2.04%	(6)
27	**TOTAL SEWER O & M EXPENSES**		1,740,807	2,464,402	723,595	41.57%	2,140,407	323,995	15.14%	
28	**TOTAL (LESS ACCTS 766 & 767)**		1,740,807	2,464,402	723,595	41.57%				
29	**Average # of Customers**		10,813	12,061	1,248	11.54%				
30	**Consumer Price Index - U (2)**		125.2	148.3	23.1	18.45%				
31	**COMPOUND MULTIPLIER**					32.12%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.
(5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(6) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 2 of 5
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 12/31/90	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	26,927	33,224	6,297	23.39%	36,715	(3,491)	(9.51%)	(2)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	--
3	704.1-.6	Employee Pensions & Benefits (1)	5,071	7,964	2,893	57.05%	6,914	1,050	15.18%	(2)
4	710.1-.6	Purchased Sewer	378,203	776,938	398,735	105.43%	515,679	261,259	50.66%	(3)
5	711.1-.6	Sludge Removal	446	356	(90)	(20.18%)	608	(252)	(41.46%)	(4)
6	715.1-.6	Purchased Power	17,042	19,041	1,999	11.73%	23,237	(4,196)	(18.06%)	(4)
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	--
8	718.1-.6	Chemicals	135,911	100,991	(34,920)	(25.69%)	185,314	(84,323)	(45.50%)	(3)
9	720.1-.6	Materials & Supplies	19,142	22,492	3,350	17.50%	26,100	(3,608)	(13.82%)	(4)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	--
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	--
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	--
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	--
14	735.1-.6	Contractual Services - Other	0	0	0	0.00%	0	0	0.00%	--
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	--
16	742.1-.6	Rental of Equipment	0	1,429	1,429	100.00%	0	1,429	100.00%	(4)
17	750.1-.6	Transportation Expense	2,228	5,287	3,059	137.30%	3,038	2,249	74.04%	(4)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	--
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	--
20	758.1-.6	Insurance - Workman's Comp	0	591	591	100.00%	0	591	100.00%	(4)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	--
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	--
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	--
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	--
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	--
26	775.1-.6	Miscellaneous Expenses	0	749	749	100.00%	0	749	100.00%	(4)
27	**TOTAL SEWER O & M EXPENSES**		584,970	969,062	384,092	65.66%	797,606	171,456	21.50%	
28	**TOTAL (LESS ACCTS 766 & 767)**		584,970	969,062	384,092	65.66%				
29	**Average # of Customers**		2,499	3,003	504	20.17%				
30	**Consumer Price Index - U**		130.7	148.3	17.6	13.47%				
31	**COMPOUND MULTIPLIER**					36.35%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]									

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / Charlotte/ Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Deep Creek**					
2	Deep Creek Change	969,062	797,606	171,456	21.50%	
3						
4	**Summary of Significant Variances by Account**					
5	710.1-.6 Purchased Sewer	776,938	515,679	261,259	50.66%	(1)
6	718.1-.6 Chemicals	100,991	185,314	(84,323)	(45.50%)	(2)
7						
8	**Reconciliation of Account Variances to Total**					
9	Total Account Variances > $10,000			176,936	103.20%	
10	Total Account Variances < $10,000			(5,480)	(3.20%)	
11	Total System Variance			171,456	100.00%	
12						
13	**Variance Explanations**					
14						
15	(1) All of the sewer for Deep Creek is being purchased from Charlotte County Utilities. Due to a change in billing, the cost has gone up substantially. In 1990 the base charge for					
16	sewer was $412.99 per month and an additional $1.83 per thousand gallons usage. In 1994 the rates changed to a base charge of $4.26 per unit (the number of					
17	households they were supplying with sewer service-4087) per month and a charge of $2.50 per thousand gallons usage.					
18						
19	(2) The use of Hydrogen Peroxide was started in 1990 due to customer complaints of the odor around the wastewater treatment plant. In 1992 the plant started using Degraser at the					
20	lift station, which cut back on the amount of Hydrogen Peroxide needed to control the odor around the plant. Since then the plant has gradually cut back on the use of Hydrogen					
21	Peroxide to maintain odor until further notice of additional customer complaints.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(2) Prior Test Year Ended 5/31/95	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6 Salaries & Wages - Employees	3,638	18,862	15,224	418.47%	10,920	7,942	72.73%	(2)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	704.1-.6 Employee Pensions & Benefits (1)	0	4,521	4,521	100.00%	0	4,521	100.00%	(2)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	0	0	0.00%	—
5	711.1-.6 Sludge Removal	0	1,313	1,313	100.00%	0	1,313	100.00%	(4)
6	715.1-.6 Purchased Power	4,022	5,483	1,461	36.33%	12,073	(6,590)	(54.58%)	(4)
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	—
8	718.1-.6 Chemicals	213	3,837	3,624	1701.41%	639	3,198	500.14%	(4)
9	720.1-.6 Materials & Supplies	2,629	18,656	16,027	609.62%	7,891	10,765	136.41%	(3)
10	731.1-.6 Contractual Services - Eng.	0	4,164	4,164	100.00%	0	4,164	100.00%	(4)
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	—
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	735.1-.6 Contractual Services - Other	0	34	34	100.00%	0	34	100.00%	(4)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	—
16	742.1-.6 Rental of Equipment	0	101	101	100.00%	0	101	100.00%	(4)
17	750.1-.6 Transportation Expense	0	353	353	100.00%	0	353	100.00%	(4)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	758.1-.6 Insurance - Workman's Comp	0	335	335	100.00%	0	335	100.00%	(4)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	760.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
26	775.1-.6 Miscellaneous Expenses	782	1,182	400	51.15%	2,347	(1,165)	(49.64%)	(4)
27	**TOTAL SEWER O & M EXPENSES**	11,284	58,841	47,557	421.46%	33,871	24,970	73.72%	
28	**TOTAL (LESS ACCTS 766 & 767)**	11,284	58,841	47,557	421.46%				
29	**Average # of Customers**	60	128	68	113.33%				
30	**Consumer Price Index - U**	105.4	148.3	42.9	40.70%				
31	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				200.16%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Enterprise**					
2	Enterprise Change	58,841	33,871	24,970	73.72%	
3						
4	**Summary of Significant Variances by Account**					
5	720.1-.6 Materials & Supplies	18,656	7,891	10,765	136.42%	(1)
6						
7	**Reconciliation of Account Variances to Total**					
8	Total Account Variances > $10,000			10,765	43.11%	
9	Total Account Variances < $10,000			14,205	56.89%	
10	Total System Variance			24,970	100.00%	
11						
12	**Variance Explanations**					
13						
14	(1) Due to Tropical Storm Gordon, there was an excess of storm water that flowed to the sewer lift stations. Since there was an overflow at the lift station, an emergency call had to					
15	be made to have it pumped. Roto Rooter pumped 21 loads of overflow and charged over $8000 for the service call.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 09/30/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	174,236	207,531	33,295	19.11%	208,797	(1,266)	(0.61%)	(2)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	--
3	704.1-.6	Employee Pensions & Benefits (1)	24,020	49,743	25,723	107.09%	28,785	20,958	72.81%	(2)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	0	0	0.00%	--
5	711.1-.6	Sludge Removal	0	2,320	2,320	100.00%	0	2,320	100.00%	(4)
6	715.1-.6	Purchased Power	119,058	158,789	39,731	33.37%	142,674	16,115	11.29%	(3)
7	716.1-.6	Fuel for Power Production	0	1,493	1,493	100.00%	0	1,493	100.00%	(4)
8	718.1-.6	Chemicals	6,299	19,196	12,897	204.75%	7,548	11,648	154.30%	(3)
9	720.1-.6	Materials & Supplies	36,584	153,507	116,923	319.60%	43,841	109,666	250.15%	(3)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	--
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	--
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	--
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	--
14	735.1-.6	Contractual Services - Other	86,628	113,324	26,696	30.82%	103,812	9,512	9.16%	(4)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	--
16	742.1-.6	Rental of Equipment	0	2,471	2,471	100.00%	0	2,471	100.00%	(4)
17	750.1-.6	Transportation Expense	8,720	12,697	3,977	45.61%	10,450	2,247	21.51%	(4)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	--
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	--
20	758.1-.6	Insurance - Workman's Comp	5,099	3,694	(1,405)	(27.55%)	6,110	(2,416)	(39.55%)	(4)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	--
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	--
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	--
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	--
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	--
26	775.1-.6	Miscellaneous Expenses	17,915	7,632	(10,283)	(57.40%)	21,469	(13,837)	(64.45%)	(3)
27	**TOTAL SEWER O & M EXPENSES**		478,559	732,397	253,838	53.04%	573,486	158,911	27.71%	
28	**TOTAL (LESS ACCTS 766 & 767)**		478,559	732,397	253,838	53.04%				
29	**Average # of Customers**		6,216	6,791	575	9.25%				
30	**Consumer Price Index - U**		135.2	148.3	13.1	9.69%				
31	**COMPOUND MULTIPLIER**					19.84%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Lehigh**					
2	Lehigh Change	732,397	573,486	158,911	27.71%	
3						
4	**Summary of Significant Variances by Account**					
5	715.1-.6 Purchased Power	158,789	142,674	16,115	11.29%	(1)
6	718.1-.6 Chemicals	19,196	7,548	11,648	154.32%	(2)
7	720.1-.6 Materials & Supplies	153,507	43,841	109,666	250.14%	(3)
8	775.1-.6 Miscellaneous Expenses	7,632	21,469	(13,837)	(64.45%)	(4)
9						
10	**Reconciliation of Account Variances to Total**					
11	Total Account Variances > $10,000			123,592	77.77%	
12	Total Account Variances < $10,000			35,319	22.23%	
13	Total System Variance			158,911	100.00%	
14						
15	**Variance Explanations**					
16						
17	(1) (a) Five new lift stations were added since 1991. Total costs for 1994 to run pumps at these lift stations was $3500. (b) The 1 MG treatment plant went on-line in March 1991.					
18	Only six months of expense was included for the new plant in the test year, vs. an entire year expense in 1994.					
19						
20	(2) (a) Cost of chlorine is higher in 1994 due to a 54% price increase. In addition, usage is higher due to effluent that is now being pumped to the golf coarse. This requires a higher					
21	level of disinfection, thus an increased chlorine residual. (b) Both chlorine and HTH increased due to the new 1 MG treatment plant that went on-line in March 1991. Chemical costs					
22	for only six months are reflected in the test year expenses for the new plant.					
23						
24	(3) $77,000 for TV & Video of sewer lines is included in this account in 1994. Since a portion of the lines will be done every year, the entire amount was expensed. This routine					
25	televiewing was not done in 1991. (b) Some charges for repairs were coded to Contractual Services in 1991 that would have been charged to Materials & Supplies in 1994.					
26	SSU's policy now defines contractual services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to materials and					
27	supplies.					
28						
29	(4) (a) Paid $7,500 penalty in 1991 for settlement of alleged violations regarding OGC Case No. 90-1858 consent order. (b) Accrued $5,600 emergency contingency in 1991.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 04/30/92	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	203,854	241,988	38,134	18.71%	219,159	22,829	10.42%	(2)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits (1)	38,049	58,005	19,956	52.45%	40,906	17,099	41.80%	(2)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	0	0	0.00%	---
5	711.1-.6	Sludge Removal	57,219	44,164	(13,055)	(22.82%)	61,515	(17,351)	(28.21%)	(3)
6	715.1-.6	Purchased Power	185,986	150,464	(35,522)	(19.10%)	199,949	(49,485)	(24.75%)	(3)
7	716.1-.6	Fuel for Power Production	0	2,473	2,473	100.00%	0	2,473	100.00%	(4)
8	718.1-.6	Chemicals	53,775	10,926	(42,849)	(79.68%)	57,812	(46,886)	(81.10%)	(3)
9	720.1-.6	Materials & Supplies	76,845	106,134	29,289	38.11%	82,614	23,520	28.47%	(3)
10	731.1-.6	Contractual Services - Eng.	8,864	6,240	(2,624)	(29.60%)	9,529	(3,289)	(34.52%)	(4)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	885	0	(885)	(100.00%)	951	(951)	(100.00%)	(4)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	8,398	21,204	12,806	152.49%	9,028	12,176	134.86%	(3)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	392	1,442	1,050	267.86%	421	1,021	242.17%	(4)
17	750.1-.6	Transportation Expense	10,349	9,692	(657)	(6.35%)	11,126	(1,434)	(12.89%)	(4)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	6,240	4,308	(1,932)	(30.96%)	6,708	(2,400)	(35.78%)	(4)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	490	14,244	13,754	2806.94%	527	13,717	2603.94%	(3)
27	**TOTAL SEWER O & M EXPENSES**		651,346	671,284	19,938	3.06%	700,247	(28,963)	(4.14%)	
28	**TOTAL (LESS ACCTS 766 & 767)**		651,346	671,284	19,938	3.06%				
29	**Average # of Customers**		1,929	1,920	(9)	(0.47%)				
30	**Consumer Price Index - U**		137.3	148.3	11.0	8.01%				
31	**COMPOUND MULTIPLIER**					7.51%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

Line No.	Account	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Ref
	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	
1	**Explanation of Changes - Marco Island**					
2	Marco Island Change	671,284	700,247	(28,963)	(4.14%)	
3						
4	**Summary of Significant Variances by Account**					
5	711.1-.6 Sludge Removal	44,164	61,515	(17,351)	(28.21%)	(1)
6	715.1-.6 Purchased Power	150,464	199,949	(49,485)	(24.75%)	(2)
7	718.1-.6 Chemicals	10,926	57,812	(46,886)	(81.10%)	(3)
8	720.1-.6 Materials & Supplies	106,134	82,614	23,520	28.47%	(4)
9	735.1-.6 Contractual Services-Other	21,204	9,028	12,176	134.87%	(5)
10	775.1-.6 Miscellaneous Expenses	14,244	527	13,717	2603.94%	(6)
11						
12	**Reconciliation of Account Variances to Total**					
13	Total Account Variances > $10,000			(64,309)	222.04%	
14	Total Account Variances < $10,000			35,346	(122.04%)	
15	Total System Variance			(28,963)	100.00%	
16						
17	**Variance Explanations**					
18						
19	(1) In 12/31/90 a sludge press was installed as part of the 1.0 mgd WWTP expansion. The press was designed to compress and remove excess water from sludge by one third of its volume,					
20	thereby reducing the load quantities, which would reduce our hauling costs. The pipes that were processing the sludge in 1991 were found to be inefficient and were replaced in early					
21	1992, which enhanced the process and helped reduce our sludge removal costs.					
22						
23	(2) An interruptable service agreement was entered into with Lee County Utilities around mid June 1992, which utilized the emergency generator system at Marco Island during peak usage.					
24	This agreement was used extensively during 1994, which contributed primarily to the decrease in purchased power compared to historical test year 4/30/92 when there was no agreement.					
25	Also, in 1994 there was a .002 cent credit increase per kw usage compared to 1991.					
26						
27	(3) (a) The primary reason for the reduction in chemical usage for 1994 compared to historical test year 4/30/92, was due to the Odor Control System being placed in service 8/6/91.					
28	This system completely replaced the old process of treating odor problems with hydrogen peroxide, which eliminated the need for the chemical. This accounts for $17,500 of the variance.					
29	(b) There was a $7,500 credit correction in 1994 for prior year usage of caustic soda. (c) Polymer decreased $7,000 due to sludge press machine installed 12/31/90, which lessened					
30	the need for polymer.					
31						
32	(4) In 1993, the company modified its capitalization policy to exclude purchases below $500 (unless part of a larger project). However, purchases greater than $500 were still subject to					
33	other criteria such as: (a) the replacement had to be more efficient, or effectuated an increase in capacity; (b) substantial betterment; (c) extend the life of the asset beyond its book					
34	life. In 1994 there were 14 major rebuilds to lift station pumps and equipment that exceeded the $500 threshold but did not meet the other standards; consequently, they were expensed					
35	instead of being capitalized.					
36						
37	(5) The primary reasons for the increase in cost for contractual services are: (a) Waste water capacity analysis, which is required by DEP when a plant reaches a certain capacity.					
38	The cost for this was $1,700. (b) Expert testimony by Missimer International regarding regulatory changes pertaining to wetland rules before the SFWMD. The cost for this was $7,000.					
39	(c) Acoustical survey and report by Voyce Lagler regarding noise complaint from the RO plant. The cost for this was $1,200. These services were not required prior to 4/30/92.					
40						
41	(6) (a) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was $10,000.					
42	(b) Spent $2,400 for garbage and dumpster fees in 1994 that were previously charged to miscellaneous expense - A&G.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6 Salaries & Wages - Employees	5,246	12,184	6,938	132.25%	12,606	(422)	(3.34%)	(2)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	704.1-.6 Employee Pensions & Benefits (1)	0	2,921	2,921	100.00%	0	2,921	100.00%	(2)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	0	0	0.00%	---
5	711.1-.6 Sludge Removal	0	2,633	2,633	100.00%	0	2,633	100.00%	(4)
6	715.1-.6 Purchased Power	5,887	7,122	1,235	20.98%	14,146	(7,024)	(49.65%)	(4)
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
8	718.1-.6 Chemicals	596	776	180	30.20%	1,432	(656)	(45.82%)	(4)
9	720.1-.6 Materials & Supplies	2,339	3,335	996	42.58%	5,620	(2,285)	(40.66%)	(4)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
14	735.1-.6 Contractual Services - Other	513	1,501	988	192.59%	1,233	268	21.77%	(4)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
16	742.1-.6 Rental of Equipment	1	0	(1)	(100.00%)	2	(2)	(100.00%)	(4)
17	750.1-.6 Transportation Expense	16	972	956	5975.00%	38	934	2428.19%	(4)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
20	758.1-.6 Insurance - Workman's Comp	0	219	219	100.00%	0	219	100.00%	(4)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
22	760.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
26	775.1-.6 Miscellaneous Expenses	50	1,155	1,105	2210.00%	120	1,035	861.34%	(4)
27	**TOTAL SEWER O & M EXPENSES**	14,648	32,818	18,170	124.04%	35,198	(2,380)	(6.76%)	
28	**TOTAL (LESS ACCTS 766 & 767)**	14,648	32,818	18,170	124.04%				
29	**Average # of Customers**	109	219	110	100.92%				
30	**Consumer Price Index - U**	124.0	148.3	24.3	19.60%				
31	**COMPOUND MULTIPLIER**				140.29%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Not applicable for this plant.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / County Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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 2 of 5
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	218,778	233,175	14,397	6.58%	255,954	(22,779)	(8.90%)	(5)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	704.1-.6	Employee Pensions & Benefits (1)	25,345	55,891	30,546	120.52%	30,245	25,646	84.80%	(5)
4	710.1-.6	Purchased Sewer	0	636,815	636,815	100.00%	0	636,815	100.00%	(6)
5	711.1-.6	Sludge Removal	70,923	221,846	150,923	212.80%	84,405	137,441	162.84%	(6)
6	715.1-.6	Purchased Power	208,386	184,164	(24,222)	(11.62%)	242,614	(58,450)	(24.09%)	(6)
7	716.1-.6	Fuel for Power Production	248	136	(112)	(45.16%)	310	(174)	(56.06%)	(7)
8	718.1-.6	Chemicals	10,321	31,796	21,475	208.07%	12,048	19,748	163.92%	(6)
9	720.1-.6	Materials & Supplies	58,376	92,210	35,834	63.56%	65,126	27,084	41.59%	(6)
10	731.1-.6	Contractual Services - Eng.	0	15,096	15,096	100.00%	0	15,096	100.00%	(6)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
12	733.1-.6	Contractual Services - Legal	833	0	(833)	(100.00%)	970	(970)	(100.00%)	(7)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
14	735.1-.6	Contractual Services - Other	32,642	30,620	(2,022)	(6.19%)	37,349	(6,729)	(18.02%)	(7)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
16	742.1-.6	Rental of Equipment	251	421	170	67.73%	279	142	50.90%	(7)
17	750.1-.6	Transportation Expense	13,302	14,139	837	6.29%	15,627	(1,488)	(9.52%)	(7)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
20	758.1-.6	Insurance - Workman's Comp	4,473	4,152	(321)	(7.18%)	5,338	(1,186)	(22.21%)	(7)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
26	775.1-.6	Miscellaneous Expenses	6,127	20,396	14,269	232.89%	6,832	13,564	196.53%	(6)
27	**TOTAL SEWER O & M EXPENSES**		648,005	1,540,857	892,852	137.78%	757,096	783,761	103.52%	
28	**TOTAL (LESS ACCTS 766 & 767)**		648,005	1,540,857	892,852	137.78%				
29	**Average # of Customers**		7,944	8,455	511	6.43%				
30	**Consumer Price Index - U (2)**		131.4	148.3	16.9	12.88%				
31	**COMPOUND MULTIPLIER**					20.14%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.
(5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(6) Refer to the following pages for explanation of difference.
(7) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/88	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6 Salaries & Wages - Employees	9,164	27,654	18,490	201.77%	11,663	15,991	137.12%	(2)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	704.1-.6 Employee Pensions & Benefits (1)	0	6,628	6,628	100.00%	0	6,628	100.00%	(2)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	0	0	0.00%	—
5	711.1-.6 Sludge Removal	1,365	3,240	1,875	137.36%	1,737	1,503	86.51%	(4)
6	715.1-.6 Purchased Power	7,995	16,492	8,497	106.28%	10,175	6,317	62.09%	(4)
7	716.1-.6 Fuel for Power Production	171	0	(171)	(100.00%)	218	(218)	(100.00%)	(4)
8	718.1-.6 Chemicals	402	1,657	1,255	312.19%	512	1,145	223.88%	(4)
9	720.1-.6 Materials & Supplies	766	8,632	7,866	1026.89%	975	7,657	785.46%	(4)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	—
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	—
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	735.1-.6 Contractual Services - Other	394	2,513	2,119	537.82%	501	2,012	401.17%	(4)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	—
16	742.1-.6 Rental of Equipment	1	0	(1)	(100.00%)	1	(1)	(100.00%)	(4)
17	750.1-.6 Transportation Expense	1,321	1,157	(164)	(12.41%)	1,681	(524)	(31.18%)	(4)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	758.1-.6 Insurance - Workman's Comp	0	493	493	100.00%	0	493	100.00%	(4)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	760.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
26	775.1-.6 Miscellaneous Expenses	4	340	336	8400.00%	5	335	6578.93%	(4)
27	**TOTAL SEWER O & M EXPENSES**	21,583	68,806	47,223	218.80%	27,468	41,338	150.50%	
28	**TOTAL (LESS ACCTS 766 & 767)**	21,583	68,806	47,223	218.80%				
29	**Average # of Customers**	263	267	4	1.52%				
30	**Consumer Price Index - U**	118.3	148.3	30.0	25.36%				
31	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				27.27%				

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.6 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of difference.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 06/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6 Salaries & Wages - Employees	66,718	23,593	(43,125)	(64.64%)	74,432	(50,839)	(68.30%)	(2)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	704.1-.6 Employee Pensions & Benefits (1)	0	5,656	5,656	100.00%	0	5,656	100.00%	(2)
4	710.1-.6 Purchased Sewer	0	636,815	636,815	100.00%	0	636,815	100.00%	(3)
5	711.1-.6 Sludge Removal	4,339	15,966	11,627	267.96%	4,841	11,125	229.83%	(3)
6	715.1-.6 Purchased Power	80,391	37,573	(42,818)	(53.26%)	89,686	(52,113)	(58.11%)	(3)
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
8	718.1-.6 Chemicals	2,571	1,733	(838)	(32.59%)	2,868	(1,135)	(39.58%)	(4)
9	720.1-.6 Materials & Supplies	27,089	34,374	7,285	26.89%	30,221	4,153	13.74%	(4)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
12	733.1-.6 Contractual Services - Legal	305	0	(305)	(100.00%)	340	(340)	(100.00%)	(4)
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
14	735.1-.6 Contractual Services - Other	20,535	19,322	(1,213)	(5.91%)	22,909	(3,587)	(15.66%)	(4)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
16	742.1-.6 Rental of Equipment	0	367	367	100.00%	0	367	100.00%	(4)
17	750.1-.6 Transportation Expense	3,627	4,327	700	19.30%	4,046	281	6.94%	(4)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
20	758.1-.6 Insurance - Workman's Comp	0	421	421	100.00%	0	421	100.00%	(4)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
22	760.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
26	775.1-.6 Miscellaneous Expenses	5,306	902	(4,404)	(83.00%)	5,919	(5,017)	(84.76%)	(4)
27	**TOTAL SEWER O & M EXPENSES**	210,881	781,049	570,168	270.37%	235,263	545,786	231.99%	
28	**TOTAL (LESS ACCTS 766 & 767)**	210,881	781,049	570,168	270.37%				
29	**Average # of Customers**	2,489	2,524	35	1.41%				
30	**Consumer Price Index - U**	134.8	148.3	13.5	10.01%				
31	**COMPOUND MULTIPLIER**				11.56%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of difference.
(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994
SEWER

Company: SSU / County Plants / Seaboard
Docket No.: -WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Seaboard**					
2	Seaboard Change	781,049	233,789	547,260	234.06%	
3						
4	**Summary of Significant Variances by Account**					
5	710.1-.6 Purchased Sewer	636,815	0.00	636,815	100.00%	(1)
6	711.1-.6 Sludge Removal	15,966	4,841	11,125	229.81%	(2)
7	715.1-.6 Purchased Power	37,573	89,686	(52,113)	(58.11%)	(3)
8						
9	**Reconciliation of Account Variances to Total**					
10	Total Account Variances > $10,000			595,827	108.87%	
11	Total Account Variances < $10,000			(48,567)	(8.87%)	
12	Total System Variance			547,260	100.00%	
13						
14	**Variance Explanations**					
15						
16	(1) Since 9/89, Southern States Utilities was under a consent order to improve the sprayfield at its Seaboard plant due to percolation problems which caused run-off into					
17	tributaries. SSU explored several options: purchase additional land, negotiate with area golf courses, or interconnect with the City of Tampa. The interconnect with the					
18	City of Tampa proved to be the most feasible and cost effective option. The interconnect project was started 1/31/92 and was placed in service 3/15/94. Prior to this,					
19	Seaboard processed and treated its own sewage.					
20						
21	(2) As a result of the WWTP being put out of service, there was some sludge hauling required in order to prepare for the interconnect to the City of Tampa and the					
22	retirement of the WWTP. This took place in the first three months of 1994 for a total cost of $15,240.					
23						
24	(3) The drop in electric consumption for Seaboard Utilities for 1994 compared to 1991 was directly attributable to the interconnect with the City of Tampa and the retirement					
25	of the WWTP.					

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	134,874	174,809	39,935	29.61%	160,948	13,861	8.61%	(2)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	--
3	704.1-.6	Employee Pensions & Benefits (1)	25,345	41,901	16,556	65.32%	30,245	11,656	38.54%	(2)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	0	0	0.00%	--
5	711.1-.6	Sludge Removal	65,219	192,570	127,351	195.27%	77,827	114,743	147.43%	(3)
6	715.1-.6	Purchased Power	114,603	121,311	6,708	5.85%	136,758	(15,447)	(11.30%)	(3)
7	716.1-.6	Fuel for Power Production	77	136	59	76.62%	92	44	48.01%	(4)
8	718.1-.6	Chemicals	6,128	17,638	11,510	187.83%	7,313	10,325	141.20%	(3)
9	720.1-.6	Materials & Supplies	27,257	45,090	17,833	65.43%	32,526	12,564	38.63%	(3)
10	731.1-.6	Contractual Services - Eng.	0	15,096	15,096	100.00%	0	15,096	100.00%	(3)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	--
12	733.1-.6	Contractual Services - Legal	528	0	(528)	(100.00%)	630	(630)	(100.00%)	(4)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	--
14	735.1-.6	Contractual Services - Other	11,238	7,733	(3,505)	(31.19%)	13,411	(5,678)	(42.34%)	(4)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	--
16	742.1-.6	Rental of Equipment	0	28	28	100.00%	0	28	100.00%	(4)
17	750.1-.6	Transportation Expense	7,509	7,999	490	6.53%	8,961	(962)	(10.73%)	(4)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	--
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	--
20	758.1-.6	Insurance - Workman's Comp	4,473	3,112	(1,361)	(30.43%)	5,338	(2,226)	(41.70%)	(4)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	--
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	--
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	--
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	--
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	--
26	775.1-.6	Miscellaneous Expenses	0	15,575	15,575	100.00%	0	15,575	100.00%	(3)
27	**TOTAL SEWER O & M EXPENSES**		397,251	642,998	245,747	61.86%	474,048	168,950	35.64%	
28	**TOTAL (LESS ACCTS 766 & 767)**		397,251	642,998	245,747	61.86%				
29	**Average # of Customers**		4,846	5,311	465	9.60%				
30	**Consumer Price Index - U**		136.2	148.3	12.1	8.88%				
31	**COMPOUND MULTIPLIER**					19.33%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of difference.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / County Plants / Spring Hill
Docket No.: -WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	Account	(1)	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Spring Hill**						
2	Spring Hill Change		642,998	474,048	168,950	35.64%	
3							
4	**Summary of Significant Variances by Account**						
5	711.1-.6 Sludge Removal		192,570	77,827	114,743	147.43%	(1)
6	715.1-.6 Purchased Power		121,311	136,758	(15,447)	(11.30%)	(2)
7	718.1-.6 Chemicals		17,638	7,313	10,325	141.19%	(3)
8	720.1-.6 Materials and Supplies		45,090	32,526	12,564	38.63%	(4)
9	731.1-.6 Contractual Services-Engineering		15,096	0	15,096	100.00%	(5)
10	775.1-.6 Miscellaneous Expense		15,575	0	15,575	100.00%	(6)
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				152,856	90.47%	
14	Total Account Variances < $10,000				16,094	9.53%	
15	Total System Variance				168,950	100.00%	
16							
17	**Variance Explanations**						
18							
19	(1) Sludge removal costs increased for 1994 compared to 1991 due to two factors: (a) Prior to 6/91, sludge was being sent to sludge drying beds and then spread to the surrounding						
20	area. This was disallowed by DEP in 1991, which then caused us to start hauling sludge. (b) Starting in 1992, our flows increased by 600,000 gallons per day due to an						
21	agreement with the county to treat sewage from two of their sub-divisions (Timber Pines and The Heather).						
22							
23	(2) The decrease in purchased power expense is a result of a decrease in the cost per KWH charged by Withlacoochee River Electric. There was a 4% decrease in the first half						
24	of 1994 and a 9.5% decrease in the second half of 1994 from 1991 prices.						
25							
26	(3) Spent $7,000 on degreasers and deodorants in 1994 for preventative maintenance and to respond to customer complaints. These two chemicals are new since						
27	1991. In addition, overall chemical usage increased to accommodate the additional flows resulting from the agreement with Hernando County to treat sewage from						
28	two of their sub-divisions.						
29							
30	(4) (a) Spring Hill had many items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. Starting in 1993, purchases less						
31	than $500 are expensed, unless part of a larger project. (b) $6,000 was spent to purchase manhole risers necessary due to the county repaving its roads.						
32							
33	(5) The variance is due to the write off of a preliminary survey which is being amortized over four years beginning 9/93. This study, the addition of a 2.0 MGD addition to the						
34	treatment plant, became outdated and was abandoned. Total cost was $60,000.						
35							
36	(6) $12,000 was spent in 1994 for grounds maintenance, which was being coded to Miscellaneous Expense - A&G in 1991.						

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If 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: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L31 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %	NOTES
1	701.1-.6	Salaries & Wages - Employees	8,022	7,119	(903)	(11.26%)	8,911	(1,792)	(20.11%)	(2)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	704.1-.6	Employee Pensions & Benefits (1)	0	1,706	1,706	100.00%	0	1,706	100.00%	(2)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	0	0	0.00%	—
5	711.1-.6	Sludge Removal	0	10,070	10,070	100.00%	0	10,070	100.00%	(3)
6	715.1-.6	Purchased Power	5,397	8,788	3,391	62.83%	5,995	2,793	46.58%	(4)
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	—
8	718.1-.6	Chemicals	1,220	10,768	9,548	782.62%	1,355	9,413	694.53%	(4)
9	720.1-.6	Materials & Supplies	1,264	4,114	2,850	225.47%	1,404	2,710	192.99%	(4)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	—
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	—
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	735.1-.6	Contractual Services - Other	475	1,052	577	121.47%	528	524	99.37%	(4)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	—
16	742.1-.6	Rental of Equipment	250	26	(224)	(89.60%)	278	(252)	(90.64%)	(4)
17	750.1-.6	Transportation Expense	845	656	(189)	(22.37%)	939	(283)	(30.11%)	(4)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	-
20	758.1-.6	Insurance - Workman's Comp	0	126	126	100.00%	0	126	100.00%	(4)
21	759.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	760.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
26	775.1-.6	Miscellaneous Expenses	817	3,579	2,762	338.07%	908	2,671	294.35%	(4)
27	**TOTAL SEWER O & M EXPENSES**		18,290	48,004	29,714	162.46%	20,318	27,686	136.27%	
28	**TOTAL (LESS ACCTS 766 & 767)**		18,290	48,004	29,714	162.46%				
29	**Average # of Customers**		346	353	7	2.02%				
30	**Consumer Price Index - U**		136.2	148.3	12.1	8.88%				
31	**COMPOUND MULTIPLIER**					11.09%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(3) Refer to the following pages for explanation of difference.
(4) Amount considered immaterial for further discussion.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / County Plants / Valrico Hills
Docket No.: -WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] County Plants [x]

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

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

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Changes - Valrico Hills**					
2	Valrico Hills Change	48,004	20,318	27,686	136.26%	
3						
4	**Summary of Significant Variances by Account**					
5	711.1-.6 Sludge Removal	10,070	0.00	10,070	100.00%	(1)
6						
7	**Reconciliation of Account Variances to Total**					
8	Total Account Variances > $10,000			10,070	36.37%	
9	Total Account Variances < $10,000			17,616	63.63%	
10	Total System Variance			27,686	100.00%	
11						
12	**Variance Explanations**					
13						
14	(1) Due to the new DEP sludge rules (62-640 effective 8/90) regarding stabilization and disposal of sludge, Valrico Hills could no longer utilize sludge drying beds and					
15	spreading as a means of disposal. They started sludge removal mid 1991 to comply with the new rules.					

Note: May not cross foot due to rounding.

BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96 (5)			Estimated 1996 Benchmark Guideline Deviation					
Line No.		Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)(5)	O&M Expense Guideline 12/31/94 (5)	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	1,845,297	71,963	1,773,334	1,125,615	1,334,646	5.8422%	1,495,146	278,188	18.6061%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	441,227	17,984	423,243	196,401	231,882	5.6917%	259,029	164,214	63.3962%
4	610/710	Purchased Water/Purchased Sewer	0	0	0	0	0	0.0000%	0	0	0.0000%
5	711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	5,483	0	5,483	3,762	4,412	5.4566%	4,907	576	11.7396%
7	616/716	Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%
8	618/718	Chemicals	0	7,124	(7,124)	0	0	0.0000%	0	(7,124)	0.0000%
9	620/720	Materials & Supplies	98,174	0	98,174	24,199	30,597	8.1341%	35,778	62,397	174.4023%
10	631/731	Contractual Services - Eng.	0	0	0	3	3	0.0000%	3	(3)	-100.0000%
11	632/732	Contractual Services - Acct.	0	0	0	0	0	0.0000%	0	0	0.0000%
12	633/733	Contractual Services - Legal	0	0	0	0	0	0.0000%	0	0	0.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	0	0	0	161	183	4.3609%	199	(199)	-100.0000%
15	641/741	Rental of Real Building/Real Property	0	0	0	0	0	0.0000%	0	0	0.0000%
16	642/742	Rental of Equipment	0	6,066	(6,066)	0	0	0.0000%	0	(6,066)	0.0000%
17	650/750	Transportation Expense	70,784	0	70,784	6,982	8,192	5.4736%	9,114	61,670	676.6661%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	1,231	(1,231)	0	0	0.0000%	0	(1,231)	0.0000%
20	658/758	Insurance - Workman's Comp	30,192	0	30,192	30,577	35,916	5.5110%	39,984	(9,792)	-24.4895%
21	659/759	Insurance - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	18,239	(18,239)	0	0	0.0000%	0	(18,239)	0.0000%
25	670/770	Bad Debt Expense	242,525	24,434	218,091	230,379	269,628	5.3839%	299,442	(81,352)	-27.1677%
26	675/775	Miscellaneous Expenses	580,651	0	580,651	6,983	8,431	6.4813%	9,559	571,092	5974.4371%
27		**TOTAL O & M EXPENSES**	3,314,333	147,041	3,167,292	1,625,062	1,923,890	5.7881%	2,153,160	1,014,131	47.0997%

NOTES:

(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants: Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).

(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).

(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

(4) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.

(5) Refer to the Benchmark Guideline Summary of All Plants - Total Customer Accounts Expense schedule located under the 1994 Cust. Accounts-1996,1995,1994 section of this book.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1996

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.		Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601 / 701 / 901.7	Salaries & Wages - Employees	1,603,243	1,872,994	269,751	16.83%	(1)
2	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604 / 704 / 904.7	Employee Pensions & Benefits	398,133	447,849	49,716	12.49%	(1)
4	610 / 710 / 910.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	---
5	615 / 715 / 915.7	Purchased Power	5,565	5,565	0	0.00%	---
6	----- / 711 / ----.7	Sludge Removal	0	0	0	0.00%	---
7	616 / 716 / 915.7	Fuel for Power Production	0	0	0	0.00%	---
8	618 / 718 / 918.7	Chemicals	0	0	0	0.00%	---
9	620 / 720 / 920.7	Materials & Supplies	88,540	99,648	11,108	12.55%	(2)
10	631 / 731 / 931.7	Contractual Services - Eng.	0	0	0	0.00%	---
11	632 / 732 / 932.7	Contractual Services - Acct.	0	0	0	0.00%	---
12	633 / 733 / 933.7	Contractual Services - Legal	0	0	0	0.00%	---
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	635 / 735 / 935.7	Contractual Services - Other	0	0	0	0.00%	---
15	641 / 741 / 941.7	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	642 / 742 / 942.7	Rental of Equipment	0	0	0	0.00%	---
17	650 / 750 / 950.7	Transportation Expense	62,637	71,846	9,209	14.70%	(2)
18	656 / 756 / 956.7	Insurance - Vehicle	0	0	0	0.00%	---
19	657 / 757 / 957.7	Insurance - General Liability	0	0	0	0.00%	---
20	658 / 758 / 958.7	Insurance - Workman's Comp	28,682	30,645	1,963	6.84%	(3)
21	659 / 759 / 959.7	Insurance - Other	0	0	0	0.00%	---
22	660 / 760 / 960.7	Advertising Expense	0	0	0	0.00%	---
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	670 / 770 / 970.7	Bad Debt Expense	217,899	246,165	28,266	12.97%	(2)
26	675 / 775 / 975.7	Miscellaneous Expenses	546,534	589,367	42,833	7.84%	(2)
27	**TOTAL CUSTOMER ACCOUNT EXPENSES**		2,951,233	3,364,079	412,846	13.99%	
	Average No. of Customers		149,313	164,801	15,488	10.37%	
	Customer Allocation Factors (Cust)		100.00%	100.00%			

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) See explanation of variances in the "Discussion" section of this book.
(3) Amount considered immaterial for further discussion.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.		Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601 / 701 / 901.7	Salaries & Wages - Employees	1,644,339	1,603,243	(41,096)	(2.50%)	(1)
2	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604 / 704 / 904.7	Employee Pensions & Benefits	394,148	398,133	3,985	1.01%	(1)
4	610 / 710 / 910.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	---
5	615 / 715 / 915.7	Purchased Power	6,266	5,565	(701)	(11.19%)	(3)
6	----- / 711 / -----.7	Sludge Removal	0	0	0	0.00%	---
7	616 / 716 / 915.7	Fuel for Power Production	0	0	0	0.00%	---
8	618 / 718 / 918.7	Chemicals	0	0	0	0.00%	---
9	620 / 720 / 920.7	Materials & Supplies	98,351	88,540	(9,811)	(9.98%)	(3)
10	631 / 731 / 931.7	Contractual Services - Eng.	0	0	0	0.00%	---
11	632 / 732 / 932.7	Contractual Services - Acct.	0	0	0	0.00%	---
12	633 / 733 / 933.7	Contractual Services - Legal	0	0	0	0.00%	---
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	635 / 735 / 935.7	Contractual Services - Other	0	0	0	0.00%	---
15	641 / 741 / 941.7	Rental of Real Building/Real Property	14,297	0	(14,297)	(100.00%)	(2)
16	642 / 742 / 942.7	Rental of Equipment	343	0	(343)	(100.00%)	(3)
17	650 / 750 / 950.7	Transportation Expense	40,102	62,637	22,535	56.19%	(2)
18	656 / 756 / 956.7	Insurance - Vehicle	0	0	0	0.00%	---
19	657 / 757 / 957.7	Insurance - General Liability	0	0	0	0.00%	---
20	658 / 758 / 958.7	Insurance - Workman's Comp	29,269	28,682	(587)	(2.01%)	(3)
21	659 / 759 / 959.7	Insurance - Other	0	0	0	0.00%	---
22	660 / 760 / 960.7	Advertising Expense	0	0	0	0.00%	---
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	670 / 770 / 970.7	Bad Debt Expense	124,864	217,899	93,035	74.51%	(2)
26	675 / 775 / 975.7	Miscellaneous Expenses	117,253	546,534	429,281	366.12%	(2)
27	**TOTAL COMPANY CUSTOMER ACCOUNT EXPENSES**		2,469,232	2,951,233	482,001	19.52%	
	Average No. of Customers		148,082	149,313	1,231	0.83%	
	Customer Allocation Factors (Cust)		100.00%	100.00%			

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following page for explanation of differences.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1995

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC Schedule: B-7

Preparer: Bencini

Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94 (1)	Interim Test Year Ended 12/31/95 (2)	Difference Amount (4-3) (5)	Difference % (5/3) (6)	Ref
1	**Explanation of Changes - Customer Accounts Expense (.7)**						
2	Total O&M - Customer Accounts Change		2,469,232	2,951,233	482,001	19.52%	
3							
4	**Summary of Significant Variances by Account**						
5	641.7 Rental of Real Building/Real Property		14,297	0	(14,297)	100.00%	(1)
6	650.7 Transportation Expense		40,102	62,637	22,535	56.19%	(2)
7	670.7 Bad Debt Expense		124,864	217,899	93,035	74.51%	(3)
8	675.7 Miscellaneous Expenses		117,253	546,534	429,281	366.12%	(4)
9							
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				544,851	113.04%	
14	Total Account Variances < $10,000				(62,850)	-13.04%	
15	Total System Variance				482,001	100.00%	
16							

Variance Explanations

(1) The 1994 actuals include rental of the customer service office in Venice Gardens. Due to the sale of Venice Gardens, this office was closed and this account will not be budgeted.

(2) Apopka Customer Service's 1995 budget is $21,405 more than 1994 actuals. This is primarily due to a calculation error which overstated the transportation account by $17,941.

(3) In 8/94, the company recorded a credit against bad debt expense to reduce the reserve for the over 60-day portion of receivables from Hernando County. This amount is considered fully collectible from the county and no reserve was considered necessary. The calculation of 1995 bad debt expense reflect 0.4% of revenues to be uncollectible, based upon an actual average over the past several years.

(4) Postage for customer bills previously budgeted and expensed to A & G, now in Customer Accounts,approximately $403,763. The 1995 budget also reflects the increase in postal rates to $.32 effective January, 1995.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	(6) ((L31 + 1) X (6))	(7) (3 - 6)	(8) (7 / 6)	
Line No.	Account No. and Name		Prior Test Year XX/XX/XX (9)	Historic Year Ended 12/31/94	Difference Amount	Difference %	O & M Expense Guideline 12/31/94	Deviation From Guideline Amount	Deviation From Guideline %	NOTES
1	601 / 701 / 901.7	Salaries & Wages - Employees	1,239,054	1,644,339	405,285	32.71%	1,270,180	374,159	29.46%	(6)
2	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	604 / 704 / 904.7	Employee Pensions & Benefits	329,333	394,148	64,815	19.68%	337,606	56,542	16.75%	(6)
4	610 / 710 / 910.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0.00%	—
5	615 / 715 / 915.7	Purchased Power	4,851	6,266	1,415	29.17%	4,973	1,293	26.00%	(8)
6	----- / 711 / -----.7	Sludge Removal	0	0	0	0.00%	0	0	0.00%	—
7	616 / 716 / 916.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	—
8	618 / 718 / 918.7	Chemicals	0	0	0	0.00%	0	0	0.00%	—
9	620 / 720 / 920.7	Materials & Supplies	28,122	98,351	70,229	249.73%	28,828	69,523	241.16%	(7)
10	631 / 731 / 931.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	—
11	632 / 732 / 932.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
12	633 / 733 / 933.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	—
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	635 / 735 / 935.7	Contractual Services - Other	47	0	(47)	(100.00%)	48	(48)	(100.00%)	(8)
15	641 / 741 / 941.7	Rental of Real Building/Real Property	0	14,297	14,297	100.00%	0	14,297	100.00%	(8)
16	642 / 742 / 942.7	Rental of Equipment	0	343	343	100.00%	0	343	100.00%	(8)
17	650 / 750 / 950.7	Transportation Expense	8,564	40,102	31,538	368.26%	8,779	31,323	356.79%	(8)
18	656 / 756 / 956.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	657 / 757 / 957.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	658 / 758 / 958.7	Insurance - Workman's Comp	974	29,269	28,295	2905.03%	998	28,271	2832.77%	(8)
21	659 / 759 / 959.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	660 / 760 / 960.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	670 / 770 / 970.7	Bad Debt Expense	267,959	124,864	(143,095)	(53.40%)	274,690	(149,826)	(54.54%)	(7)
26	675 / 775 / 975.7	Miscellaneous Expenses	8,480	117,253	108,773	1282.70%	8,693	108,560	1248.82%	(7)
27	**TOTAL COMPANY CUSTOMER ACCOUNT EXPENSES**		1,887,384	2,469,232	581,848	30.83%	1,934,795	534,437	27.62%	
28	**TOTAL (LESS ACCTS 666 & 667)**		1,887,384	2,469,232	581,848	30.83%				
29	**Average # of Customers**		158,594	148,082	(10,512)	(6.63%)				
30	**Consumer Price Index - U**		136.2	148.3	12.1	8.88%				
31	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]					1.67%				

NOTES:

(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

(2) Total Company Balance Per Books as of 12/31/91 for Docket #920199-WS; includes expenses for VGU.

(3) Total Company Balance Per Books as of 12/31/94; includes expenses for VGU.

(4) Employee Pensions & Benefits included in 1994 O&M Expense schedules is calculated as 23.97% of monthly Salaries & Wages - Employees.

(5) Workmans Comp Insurance included in 1994 O&M Expense schedules is calculated as 1.78% of monthly Salaries & Wages - Employees.

(6) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(7) Refer to following pages for explanation of difference.

(8) Amount considered immaterial for further discussion.

(9) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	Explanation of Change - Materials and Supplies (620.7)					
2	Materials and Supplies Change	98,351	28,828	69,523	241.16%	
3						
4	Variance Explanations					
5						
6	The majority of the 1994 balance ($75,000) is made up of printing costs for utility bills, disconnect notices, deposit receipt forms, and envelopes. In 1991, these costs were included in					
7	A&G. Similarly, expenses for office supplies were included in A&G in 1991 and Customer Service in 1994. See Materials & Supplies-Administrative Expense which is below FPSC					
8	benchmark for 1994 by $80,549.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Bad Debt Expense (670.7)**					
2	Bad Debt Expense Change	124,864	274,690	(149,826)	(54.54%)	
3						
4	**Variance Explanations**					
5						
6	At the end of 1994, Hernando County's accounts receivable balance in excess of 60 days was $268,000, which is currently in dispute. $262,000 was expensed in 1993, consistent					
7	with SSU's policy of writing off all accounts over 60 days. SSU has reinstated all but $100,000 of this bad debt in 1994, believing that they will recover the balance. The result being that					
8	1993 bad debt expense was overstated $162,000 and 1994 expense is understated. Taking this into consideration, bad debt as a percent of sales equals .51%.					
9						
10						
11	Calculation:					
12	1994 Water & Sewer Revenues per Income Statement	54,618,687				
13	Gas Revenues	1,028,321				
14	Less Unbilled Revenues	550,517				
15		$ 56,197,525				
16						
17	1994 Bad Debt Expense	124,864				
18	Bad Debt Reinstated from prior year (Hernando Cnty.)	162,000				
19		$ 286,864				
20						
21	$286,864 / $56,197,525 =	0.0051				
22	(compared to .006 in the 1991 GtGA filing)					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	Explanation of Change - Miscellaneous Expense (675.7)					
2	*Miscellaneous Expense Change*	117,253	8,693	108,560	1248.82%	
3						
4	**Variance Explanations**					
5						
6	The majority of the balance ($81,000) is made up of telephone expenses. In 1991, these costs were included in A&G. Miscellaneous Customer Service Expenses for 1994 also include					
7	postage, office machine maintenance, office cleaning costs, travel, and employee training. These items were also charged to A&G in 1991.					

Note: May not cross foot due to rounding.

BENCHMARK GUIDELINE SUMMARY OF ALL PLANTS - TOTAL A&G EXPENSES (.8) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5) (3 - 4)	(6)	(7)	(8)	(9)	(10) (5 - 9)	(11) (10 / 9)
			Final Test Year Ended 12/31/96 (5)			Estimated 1996 Benchmark Guideline Deviation					
Line No.		Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended XX/XX/XX (4)(5)	O&M Expense Guideline 12/31/94 (5)	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline Amount	Deviation from Calculated Guideline %
1	601/701	Salaries & Wages - Employees	4,729,618	41,973	4,687,645	2,864,931	3,383,886	5.7062%	3,781,088	906,557	23.9761%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	1,383	1,870	10.5741%	2,286	(2,286)	-100.0000%
3	604/704	Employee Pensions & Benefits	1,129,662	10,489	1,119,173	1,075,883	1,262,927	5.4883%	1,405,359	(286,186)	-20.3639%
4	610/710	Purchased Water/Purchased Sewer	0	0	0	0	0	0.0000%	0	0	0.0000%
5	711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	83,808	7,700	76,108	49,001	57,762	5.6364%	64,457	11,651	18.0749%
7	616/716	Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%
8	618/718	Chemicals	0	0	0	0	0	0.0000%	0	0	0.0000%
9	620/720	Materials & Supplies	244,303	6,758	237,545	243,904	287,415	5.6243%	320,654	(83,110)	-25.9188%
10	631/731	Contractual Services - Eng.	33,671	0	33,671	4,695	5,305	4.1587%	5,756	27,915	484.9872%
11	632/732	Contractual Services - Acct.	178,772	0	178,772	228,512	270,771	5.8191%	303,201	(124,428)	-41.0382%
12	633/733	Contractual Services - Legal	107,722	0	107,722	82,280	96,616	5.4998%	107,536	187	0.1739%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	405	528	9.2148%	629	(629)	-100.0000%
14	635/735	Contractual Services - Other	407,375	35,463	371,912	69,210	79,756	4.8411%	87,665	284,247	324.2424%
15	641/741	Rental of Real Building/Real Property	184,874	19,298	165,576	69,743	83,020	5.9809%	93,248	72,328	77.5656%
16	642/742	Rental of Equipment	11,668	2,862	8,806	3,498	4,063	5.1177%	4,490	4,317	96.1520%
17	650/750	Transportation Expense	82,020	2,969	79,051	3,329	4,030	6.5746%	4,577	74,474	1627.1181%
18	656/756	Insurance - Vehicle	122,548	0	122,548	156,718	184,735	5.6356%	206,144	(83,596)	-40.5523%
19	657/757	Insurance - General Liability	304,187	40,298	263,889	194,771	230,892	5.8347%	258,621	5,268	2.0369%
20	658/758	Insurance - Workman's Comp	75,992	718	75,274	96,775	114,114	5.6473%	127,367	(52,092)	-40.8996%
21	659/759	Insurance - Other	25,009	0	25,009	95,842	112,604	5.5196%	125,378	(100,369)	-80.0530%
22	660/760	Advertising Expense	51,885	0	51,885	4,458	5,310	6.0052%	5,967	45,918	769.4974%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	570,354	0	570,354	462,248	539,882	5.3112%	598,754	(28,400)	-4.7432%
24	667/767	Reg. Comm. Exp. - Other	59,415	0	59,415	183	250	10.9650%	308	59,107	19198.1277%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	675/775	Miscellaneous Expenses	1,382,965	39,093	1,343,872	1,002,323	1,186,270	5.7772%	1,327,295	16,577	1.2489%
27		**TOTAL O & M EXPENSES**	9,785,850	207,621	9,578,229	6,710,092	7,912,008	5.6459%	8,830,780	747,449	8.4641%

NOTES:
(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.
(4) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for all other plants and varies by plant.
(5) Refer to the Benchmark Guideline Summary of All Plants - Total A&G Expense schedule located under the 1994 A&G-1996,1995,1994 section of this book.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.		Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	601 / 701 / 901.7	Salaries & Wages - Employees	4,208,394	4,799,458	591,064	14.04%	(1)
2	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604 / 704 / 904.7	Employee Pensions & Benefits	1,045,070	1,146,331	101,261	9.69%	(1)
4	610 / 710 / 910.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	---
5	615 / 715 / 915.7	Purchased Power	74,927	85,066	10,139	13.53%	(2)
6	----- / 711 / -----.7	Sludge Removal	0	0	0	0.00%	---
7	616 / 716 / 915.7	Fuel for Power Production	0	0	0	0.00%	---
8	618 / 718 / 918.7	Chemicals	0	0	0	0.00%	---
9	620 / 720 / 920.7	Materials & Supplies	200,251	247,596	47,345	23.64%	(2)
10	631 / 731 / 931.7	Contractual Services - Eng.	33,523	34,177	654	1.95%	(3)
11	632 / 732 / 932.7	Contractual Services - Acct.	177,985	181,456	3,471	1.95%	(3)
12	633 / 733 / 933.7	Contractual Services - Legal	107,248	109,339	2,091	1.95%	(3)
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	635 / 735 / 935.7	Contractual Services - Other	276,594	412,236	135,642	49.04%	(2)
15	641 / 741 / 941.7	Rental of Real Building/Real Property	159,134	187,649	28,515	17.92%	(2)
16	642 / 742 / 942.7	Rental of Equipment	7,283	11,834	4,551	62.49%	(3)
17	650 / 750 / 950.7	Transportation Expense	77,824	83,251	5,427	6.97%	(3)
18	656 / 756 / 956.7	Insurance - Vehicle	122,008	124,387	2,379	1.95%	(3)
19	657 / 757 / 957.7	Insurance - General Liability	250,798	308,753	57,955	23.11%	(2)
20	658 / 758 / 958.7	Insurance - Workman's Comp	75,288	77,133	1,845	2.45%	(3)
21	659 / 759 / 959.7	Insurance - Other	24,899	25,385	486	1.95%	(3)
22	660 / 760 / 960.7	Advertising Expense	27,165	52,295	25,130	92.51%	(2)
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	670 / 770 / 970.7	Bad Debt Expense	0	0	0	0.00%	---
26	675 / 775 / 975.7	Miscellaneous Expenses	1,234,725	1,402,340	167,615	13.58%	(2)
27	**TOTAL COMPANY A&G EXPENSES**		8,103,117	9,288,685	1,185,570	14.63%	
28	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	469,893	570,354	100,461	21.38%	
29	667 / 767 / 967.7	Reg. Comm. Exp. - Other	59,415	59,415	0	0.00%	
30	**TOTAL COMPANY A&G EXPENSES FOR RATE CASE**		8,632,425	9,918,454	1,286,031	14.90%	
			149,313	164,801	15,488	10.37%	
	Customer Allocation Factors (Cust)		100.00%	100.00%			

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following page for explanation of differences.
(3) Amount considered immaterial for further discussion.

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COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSES (.8) - 1995

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.		Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601 / 701 / 901.7	Salaries & Wages - Employees	3,949,090	4,208,394	259,304	6.57%	(1)
2	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604 / 704 / 904.7	Employee Pensions & Benefits	946,597	1,045,070	98,474	10.40%	(1)
4	610 / 710 / 910.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	---
5	615 / 715 / 915.7	Purchased Power	65,336	74,927	9,591	14.68%	(3)
6	----- / 711 / -----.7	Sludge Removal	0	0	0	0.00%	---
7	616 / 716 / 915.7	Fuel for Power Production	0	0	0	0.00%	---
8	618 / 718 / 918.7	Chemicals	0	0	0	0.00%	---
9	620 / 720 / 920.7	Materials & Supplies	205,691	200,251	(5,440)	(2.64%)	(3)
10	631 / 731 / 931.7	Contractual Services - Eng.	0	33,523	33,523	100.00%	(2)
11	632 / 732 / 932.7	Contractual Services - Acct.	170,822	177,985	7,164	4.19%	(3)
12	633 / 733 / 933.7	Contractual Services - Legal	135,423	107,248	(28,175)	(20.81%)	(2)
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	635 / 735 / 935.7	Contractual Services - Other	471,695	276,594	(195,101)	(41.36%)	(2)
15	641 / 741 / 941.7	Rental of Real Building/Real Property	133,194	159,134	25,940	19.48%	(3)
16	642 / 742 / 942.7	Rental of Equipment	9,063	7,283	(1,780)	(19.64%)	(3)
17	650 / 750 / 950.7	Transportation Expense	49,685	77,824	28,139	56.63%	(2)
18	656 / 756 / 956.7	Insurance - Vehicle	112,131	122,008	9,877	8.81%	(3)
19	657 / 757 / 957.7	Insurance - General Liability	256,552	250,798	(5,754)	(2.24%)	(3)
20	658 / 758 / 958.7	Insurance - Workman's Comp	70,294	75,288	4,994	7.10%	(3)
21	659 / 759 / 959.7	Insurance - Other	23,284	24,899	1,615	6.94%	(3)
22	660 / 760 / 960.7	Advertising Expense	27,649	27,165	(484)	(1.75%)	(3)
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	670 / 770 / 970.7	Bad Debt Expense	0	0	0	0.00%	---
26	675 / 775 / 975.7	Miscellaneous Expenses	1,309,157	1,234,725	(74,432)	(5.69%)	(2)
27	**TOTAL COMPANY A&G EXPENSES**		7,935,662	8,103,117	167,455	2.11%	
28	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	474,296	469,893	(4,403)	(0.93%)	
29	667 / 767 / 967.7	Reg. Comm. Exp. - Other	89,416	59,415	(30,001)	(33.55%)	
30	**TOTAL COMPANY A&G EXPENSES FOR RATE CASE**		8,499,374	8,632,425	133,051	1.57%	
	Average No. of Customers		148,082	149,313	1,231	0.83%	
	Customer Allocation Factors (Cust)		100.00%	100.00%			

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) See explanation of variances in the "Discussion" section of this book.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1995

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [ ] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	Plant Name	Plant Number	(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference Amount (4-3)	(4) Difference % (5/3)	Ref
1	**Explanation of Changes - A & G Expense (.8)**						
2	Total O & M - A & G Change		7,935,662	8,103,117	167,455	2.11%	
3							
4	**Summary of Significant Variances by Account**						
5	631.8 Contractual Services-Engineering		0	33,523	33,523	100.00%	(1)
6	633.8 Contractual Services-Legal		135,423	107,248	(28,175)	-20.81%	(2)
7	635.8 Contractual Services-Other		471,695	276,594	(195,101)	-41.36%	(3)
8	650.8 Transportation		49,685	77,824	28,139	56.63%	(4)
9	675.8 Miscellaneous Expenses		1,309,157	1,234,725	(74,432)	-5.69%	(5)
10							
11							
12	**Reconciliation of Account Variances to Total**						
13	Total Account Variances > $10,000				61,662	36.82%	
14	Total Account Variances < $10,000				105,793	63.18%	
15	Total System Variance				167,455	100.00%	
16							

Variance Explanations

(1) The 1995 budget includes a new expense for amortization of the computerized system mapping, project #94EA008.

(2) The 1995 budget reflects an expected decrease in outside legal costs due to the resolution of several matters in 1994.

(3) The three major factors contributing to the variance are: (a) Prior to 1995, salary for President was budgeted and expensed to contractual services. The President's salary is included in salaries and wages in 1995. This accounts for $85,000 of the variance. (b) $34,000 is due to the amortization of the I.S. Strategic Plan. This study was done in 1992 and was amortized through 1994. (c) $21,000 was expensed in 1994 for an employee compensation study, which was not budgeted in 1995.

(4) In 1994, gasoline and maintenance for pool vehicles was expensed to the responsibility center using the vehicle or requesting maintenance. Transportation was under budget in 1994 due to projects and deadlines which necessitated travel to be delayed. In 1995, several responsibility centers budgeted for those delayed trips to be taken which increases transportation expense. The Distribution Department budgeted for the pool vehicles to be used. $29,630.

(5) Miscellaneous expense is made up of several cost element codes as follows:
Telephone:$54,564 under
Telephone expense was previously budgeted and expensed primarily to administrative expense. A change in coding is reflected in the 1995 budget where all telephone expense is budgeted and will be expensed to the appropriate water, sewer or customer accounts, depending on the location of the telephone line, therefore telephone is under in A & G for 1995 compared to 1994 actuals. Also due to sale of Venice plants the Sarasota administrative office was closed and a telephone line was discontinued. The disconnect totalled approximately $6,115.

Postage:$355,799 under
Postage for customer bills previously budgeted and expensed to A & G, now in Customer Accounts. Approximately $54,000 remains in A & G for the off line postage meter, therefore, A & G is $344,855 under compared to 1994.

Office Machine Maintenance: $42,113 under
1993 invoices paid in 1994 total $9,262.This causes the 1994 actuals to be high. Also,the maintenance agreement on the Kodak 300 and the mail inserter were not budgeted and would have totaled $22,426.

Miscellaneous Expense-Admin: $110,823 over
The 1995 budget includes a new expense $85,500 for the Marco Island Pilot High-Volume User Conservation Program. This project is necessary to reduce the major drain on water resources by seasonal and high volume users.

Recruitment: $49,792 under
1994 actuals include several relocations costing approximately $84,726. Due to on-going freeze, the 1995 budget assumes only 5 relocations costing $8,000 each.

Discounts: $161,373 over
1994 actuals include a credit of $161,373 for a property tax discount. Discounts were not budgeted in 1995.

Other: $128,329 over
1994 overhead rate was 27.47% compared to the 1995 budget rate of 22.93%. Also, 1995 budgeted gross A & G expense is approximately $287,140 less than 1994 actuals therefore less overhead is applied compared to 1994.

DETAIL COMPARISON OF OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF A&G EXPENSE (6XX.8)

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	(6) ((L31 + 1) X (2))	(7) (3 - 6)	(8) (7 / 6)	
Line No.	Account No. and Name		Prior Test Year Ended XX/XX/XX (10)	Historic Year Ended 12/31/94	Difference Amount	Difference %	O & M Expense Guideline 12/31/94	Deviation From Guideline Amount	Deviation From Guideline %	NOTES
1	601 / 701 / 801.7	Salaries & Wages - Employees	3,400,371	3,949,090	548,719	16.14%	3,457,052	492,038	14.23%	(7)
2	603 / 703 / 803.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	--
3	604 / 704 / 804.7	Employee Pensions & Benefits	710,891	946,597	235,706	33.16%	722,741	223,856	30.97%	(7)
4	610 / 710 / 810.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0.00%	--
5	615 / 715 / 815.7	Purchased Power	55,277	65,336	10,059	18.20%	56,198	9,138	16.26%	(9)
6	---- / 711 / ----.7	Sludge Removal	2,859	0	(2,859)	(100.00%)	2,907	(2,907)	(100.00%)	(9)
7	616 / 716 / 815.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	--
8	618 / 718 / 818.7	Chemicals	0	0	0	0.00%	0	0	0.00%	--
9	620 / 720 / 820.7	Materials & Supplies	281,547	205,691	(75,856)	(26.94%)	286,240	(80,549)	(28.14%)	(8)
10	631 / 731 / 931.7	Contractual Services - Eng.	545	0	(545)	(100.00%)	554	(554)	(100.00%)	(9)
11	632 / 732 / 932.7	Contractual Services - Acct.	269,707	170,822	(98,885)	(36.66%)	274,203	(103,381)	(37.70%)	(8)
12	633 / 733 / 933.7	Contractual Services - Legal	97,235	135,423	38,188	39.27%	98,856	36,567	36.99%	(9)
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	--
14	635 / 735 / 935.7	Contractual Services - Other	87,973	471,695	383,722	436.18%	89,439	382,256	427.39%	(8)
15	641 / 741 / 941.7	Rental of Real Building/Real Property	75,044	133,194	58,150	77.49%	76,295	56,899	74.58%	(8)
16	642 / 742 / 942.7	Rental of Equipment	2,038	9,063	7,025	344.70%	2,072	6,991	337.40%	(9)
17	650 / 750 / 950.7	Transportation Expense	2,223	49,685	47,462	2135.04%	2,260	47,425	2098.45%	(9)
18	656 / 756 / 956.7	Insurance - Vehicle	178,503	112,131	(66,372)	(37.18%)	181,476	(69,347)	(38.21%)	(8)
19	657 / 757 / 957.7	Insurance - General Liability	197,297	256,552	59,255	30.03%	200,586	55,966	27.90%	(8)
20	658 / 758 / 958.7	Insurance - Workman's Comp	3,742	70,294	66,552	1778.51%	3,804	66,490	1747.90%	(8)
21	659 / 759 / 959.7	Insurance - Other	108,340	23,284	(85,056)	(78.51%)	110,146	(86,862)	(78.86%)	(8)
22	660 / 760 / 960.7	Advertising Expense	6,928	27,649	20,721	299.09%	7,043	20,606	292.57%	(9)
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	(117,505)	474,296	591,801	(503.64%)	(119,464)	593,760	(497.02%)	(8)
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	89,416	89,416	100.00%	0	89,416	100.00%	(8)
25	670 / 770 / 970.7	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	--
26	675 / 775 / 975.7	Miscellaneous Expenses	1,224,818	1,309,157	84,339	6.89%	1,245,234	63,923	5.13%	(8)
27	TOTAL COMPANY A&G EXPENSES		6,587,833	8,499,375	1,911,542	29.02%	6,697,644	1,801,731	26.90%	
28	TOTAL (LESS ACCTS 666 & 667)		6,705,338	7,935,663	1,230,325	18.35%				
29	Average # of Customers		158,594	148,082	(10,512)	(6.63%)				
30	Consumer Price Index - U		136.2	148.3	12.1	8.88%				
31	COMPOUND MULTIPLIER					1.67%				

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:

(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

(2) Total Company Balance Per Books as of 12/31/91 for Docket #920199-WS; includes expenses for VGU.

(3) Total Company Balance Per Books as of 12/31/94; includes expenses for VGU.

(4) Employee Pensions & Benefits included in 1994 O&M Expense schedules is calculated as 23.97% of monthly Salaries & Wages - Employees.

(5) Workmans Comp Insurance included in 1994 O&M Expense schedules is calculated as 1.78% of monthly Salaries & Wages - Employees.

(6) Reg Comm Expense is from Rate Case Amortization Schedule, excludes VGU Rate Case Amortization.

(7) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(8) Refer to following pages for explanation of difference.

(9) Amount considered immaterial for further discussion.

(10) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91; the appropriate filed prior test year is used for

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Materials and Supplies (620.8)**					
2	Materials and Supplies Change	205,691	286,240	(80,549)	(28.14%)	
3						
4	**Variance Explanations**					
5						
6	See Materials & Supplies-Customer Expense which is above the FPSC benchmark for 1994 by $69,523. In 1994, printing costs for utility bills, disconnect notices, deposit					
7	receipt forms, and envelopes are included in Customer Service. In 1991, these costs were included in A&G. Similarly, expenses for office supplies were included in A&G in 1991					
8	and Customer Expense in 1994.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7
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Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Contractual Services - Accounting (632.8)**					
2	Contractual Services - Accounting Change	170,822	274,203	(103,381)	(37.70%)	
3						
4	**Variance Explanations**					
5						
6	The reduction in this account is due to reduced audit fees paid to Price Waterhouse. This is caused by three factors:					
7						
8	(1) Minimizing Price Waterhouse's involvement in the preparation of audit schedules. A listing of the needed schedules and analysis are provided to SSU and prepared by SSU					
9	personnel prior to the audit.					
10						
11	(2) SSU's consolidation to one company. Previously separate audits and financial statements were prepared for each company, thus making audit fees more expensive.					
12						
13	(3) Increase in amount charged to overhead (27.5% in 1994 compared to 20% in 1991).					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Contractual Services - Other (635.8)**					
2	Contractual Services - Other Change	471,695	89,439	382,256	427.39%	
3						
4	**Summary of Significant Variances**					
5	President's Salary (Charge back from MP)			42,532		(1)
6	Microfiche			14,064		(2)
7	Compensation Study			21,050		(3)
8	Shareholder Services			168,468		(4)
9	IS Strategic Plan			34,273		(5)
10	PR Retainer & Comm. Relations			19,117		(6)
11	Pension Plan/Actuarial Study			(20,403)		(7)
12						
13	**Reconciliation of Variances to Total**					
14	Total Explained Variance			279,101	73.01%	
15	Total Unexplained Variance			103,155	26.99%	
16	Total Variance			382,256	100.00%	
17						
18	**Variance Explanations**					
19						
20	(1) In 1991, 60% of labor was charged to Overhead compared to 27.5% in 1994. Also, a 10% salary increase from 1991 and a 6% increase in the portion charged to SSU contributed to					
21	the variance.					
22						
23	(2) Coded to Misc. Expense - Other in 1991.					
24						
25	(3) First time SSU had an external consultant evaluate its market position relating to compensation of employees. Typically, utilities perform labor market comparisons annually.					
26						
27	(4) Shareholder Services - Charges from Minnesota Power. SSU's portion is 11.8% based on average equity. MP did not charge SSU for these costs in 1991.					
28						
29	(5) Study done in 1992 to focus attention on key strategies and concerns and establish time, cost, and resource estimates. Total cost $71,000; the unamortized balance was written					
30	off in 1994.					
31						
32	(6) Majority of costs relate to Conservation Program at Marco Island.					
33						
34	(7) Develop & Implement Pension Plan/Actuarial Study - charged to Pension & Benefits in 1994.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7
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Preparer: Bencini

Line No.	Account	(1) Historic Year Ended 12/31/94	(2) O & M Expense Guideline 12/31/94	(3) (2-3) 1994 Deviation From Guideline Amount	(4) (4/3) 1994 Deviation From Guideline %	Ref
1	Explanation of Change - Rental of Bldg/Real Property (641.8)					
2	Rental of Bldg/Real Property Change	133,194	76,295	56,899	74.58%	
3						
4	**Summary of Significant Variances**					
5	Venice-Customer Service			(11,389)		(1)
6	Marco Island Office			24,050		(2)
7	Records Center			10,605		(3)
8	Engineering Building			58,406		(4)
9	Facilities & Analysis			:,460		(5)
10	Jacksonville Office			7,325		(6)
11	St. Augustine Office			(6,042)		(7)
12	Citrus Springs - Cust. Svc/Ops.			(5,857)		(8)
13	Sugarmill Woods Cust Svc/Ops.			(5,597)		(9)
14	Deep Creek Cust Svc/Ops.			(12,576)		(10)
15	Sunny Hills Office			(5,422)		(11)
16						
17	**Reconciliation of Variances to Total**					
18	Total Explained Variance			54,963	96.60%	
19	Total Unexplained Variance			1,936	3.40%	
20	Total Variance			56,899	100.00%	
21						
22	**Variance Explanations**					
23						
24	(1) 1994 expense charged to Customer Service Account #6417.					
25						
26	(2) Lease started 1/92. Prior to that, operated out of small company owned office at plant site.					
27						
28	(3) Lease started 11/92. Due to company growth, no longer room for storage at Apopka Office.					
29						
30	(4) 1991 expense charged directly to overhead.					
31						
32	(5) Only two months expensed in 1994. During this time, building was used by Engineering. Previously used by Facilities & Analysis Dept. and charged to Project #94EA015.					
33						
34	(6) Lease started 1/94. Prior to that, operated out of a trailer at plant site, which became a health hazard and was sold.					
35						
36	(7) System was sold 8/91. Seven months rent expensed in 1991.					
37						
38	(8) Office closed in 1992 due to consolidation of operations.					
39						
40	(9) Office closed in 1992 due to consolidation of operations.					
41						
42	(10) Office closed in 1992 due to consolidation of operations.					
43						
44	(11) Eleven months expensed in 1991. Thereafter, a small area at plant site was enclosed to be used for office space.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7
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Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Insurance - Vehicle (656.8)**					
2	Insurance - Vehicle Change	112,131	181,478	(69,347)	(38.21%)	
3						
4	**Variance Explanations**					
5						
6	The reduction in Vehicle Insurance A&G expense is a result of:					
7						
8	(1) The 1991 audit premium refunded in 1993 for vehicles disposed of in 1990 - $17,000.					
9						
10	(2) The risk management negotiations which have resulted in reduced premiums across the board. The lower premiums are the direct result of fewer vehicles (from over 140 to about 130)					
11	as well as newer fleet which lowered premiums on general liability. The slight increase in collision was offset by raising the deductible to $1,000 per claim.					
12						
13	(3) Increase in amount charged to overhead (27.5% in 1994 compared to 20% in 1991).					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7
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Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Insurance - General Liability (657.8)**					
2	Insurance - General Liability Change	256,552	200,586	55,966	27.90%	
3						
4	**Variance Explanations**					
5						
6	1994 Actual		256,552			
7	FPSC Benchmark	200,586				
8	Reclass from Ins-Other (adjusted for growth & CPI-U)	88,872				
9						
10	Adjusted FPSC Benchmark		289,458			
11	Variance		(32,906)			
12						
13						
14	The following items were included in this account for 1994, but were coded to Insurance-Other in 1991:					
15						
16	Property Insurance		34,000			
17	Excess Flood		5,000			
18	Liability & Property Insurance		45,000			
19			84,000			
20						
21	The reduction in premiums is a result of favorable loss experience and the ensuing premium negotiations.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7
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Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Insurance - Worker's Compensation (658.8)**					
2	Insurance - Worker's Compensation Change	70,294	3,804	66,490	1747.90%	
3						
4	**Variance Explanations**					
5						
6						
7		1991	1992	1993	1994	
8						
9	Total Expensed	345,764	385,685	456,906	217,808	
10						
11	Allocated:					
12	O&M Water	0	0	0	45,798	
13	O&M Sewer	0	0	0	36,339	
14	Allocated Benefits	342,280	0	308,800	0	
15	Customer Service	0	0	0	29,269	
16	Overhead	0	0	0	36,108	
17	Total Allocated	342,280	0	308,800	147,514	
18						
19	A&G Expense	3,484	385,685	148,106	70,294	
20	Lehigh	258	0	0	0	
21		3,742	385,685	148,106	70,294	
22						
23	The method of allocation differs from year to year, which resulted in non-comparable amounts being charged to A&G. The total amount expensed for the year is more consistent.					
24						
25	The significant reduction in expense in 1994 was the result of negotiating a paid loss premium policy compared to a retrospective rate plan. The lower premium is attributable to not					
26	funding reserves for losses at the beginning of the policy year.					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7
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Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Insurance - Other (659.8)**					
2	Insurance - Other Change	23,284	110,146	(86,862)	(78.86%)	
3						
4	**Variance Explanations**					
5						
6	The following items were included in this account in 1991, but were coded to Account #657.8 (Insurance-General Liability) in 1994.					
7						
8	Property Insurance	34,000				
9	Excess Flood	5,000				
10	Liability & Property Insurance	45,000				
11		84,000				

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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Schedule: B-7
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Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline Amount	(5) (4/3) 1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Reg. Comm. Exp./Rate Case Amort. (666.8)**					
2	Reg. Comm. Exp./Rate Case Amort. Change	474,296	(119,464)	593,760	497.02%	
3						
4	**Variance Explanations**					
5						
6	The $258,000 on SSU's books in 1991 included amortization of prior rate case expenses, but was removed from the GIGA filing. The 1991 FPSC benchmark of <$117,505> was a					
7	required FPSC adjustment.					
8						
9	The 1994 expense is comprised of the amortization of the following allowed rate case expense, per the Company's previous rate proceedings:					
10						
11	GIGA-FPSC Uniform Systems	325,547				
12	Seaboard	4,262				
13	Seminole	1,469				
14	Charlotte	13,699				
15	Hillsborough	3,261				
16	Pine Ridge - AFPI	5,303				
17	Marco	54,980				
18	Lehigh	65,776				
19		474,296				

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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FPSC
Schedule: B-7
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Preparer: Bencini

Line No.	Account	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Ref
	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	
1	**Explanation of Change - Regulatory Commission Expense (667.8)**					
2	Regulatory Commission Expense - Other Change	89,416	0	89,416	100.00%	
3						
4	**Variance Explanations**					
5						
6	1994 expense includes: (a) $29,900 relating to the FPSC jurisdictional proceedings, which consists primarily of legal fees. (b) $36,735 relating to the Hernando County jurisdictional					
7	proceedings, which consists primarily of legal fees. (c) 20,780 for postage, envelopes, and printing charges for Index/Pass-through notices to customers.					

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	Account	Historic Year Ended 12/31/94	O&M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %	Ref
1	**Explanation of Change - Miscellaneous Expense (675.8)**					
2	Miscellaneous Expense Change	1,309,157	1,245,234	63,923	5.13%	

Reconciliation of Account Balances

Account	CEC	1991	LUI	FPSC Adj.	1991 FPSC	Growth Factor	1994 FPSC	1994 Actual	Variance	Ref
Telephone	175	338,865	8,486	(6,100)	341,251	5,688	346,939	278,079	(68,860)	(1)
Computer Hardware Maint.	181	34,192	856	(615)	34,433	574	35,007	99,901	64,894	(2)
Postage	185	300,585	7,527	(5,411)	302,702	5,046	307,748	351,301	43,553	(3)
Dues & Subscriptions	190	49,353	1,236	(4,956)	45,633	761	46,394	77,121	30,727	(4)
Travel	195	44,542	1,115	(3,044)	42,614	710	43,324	56,491	13,167	
Food	200	24,543	615	(442)	24,716	412	25,128	33,585	8,457	
Banking Costs	201	103,137	2,583	(1,856)	103,863	1,731	105,594	14,827	(90,767)	(5)
Employee Training	205	31,707	794	(571)	31,930	532	32,462	51,471	19,009	
Office Machine Maint.	210	46,055	1,153	(829)	46,379	773	47,152	82,728	35,576	(6)
Office Cleaning	215	32,964	826	(593)	33,196	553	33,749	23,245	(10,504)	
Office Grounds Maint.	220	9,833	246	(177)	9,902	165	10,067	14,175	4,108	
Employee Uniforms	225	34,626	867	(623)	34,870	581	35,451	489	(34,962)	(7)
Pest Control	230	4,713	118	(85)	4,746	79	4,825	4,431	(394)	
Employee Recognition	235	1,339	34	(24)	1,348	22	1,370	13,543	12,173	
Temporary Help	245	35,436	887	(638)	35,686	595	36,281	61,089	24,808	
Discounts	256	0	0	(5,983)	(5,983)	(100)	(6,083)	(119,416)	(113,333)	(8)
Recruitment Costs	255	93,000	2,329	(13,449)	81,880	1,365	83,245	109,054	25,809	
Kitchen Supplies	240	11,791	295	(212)	11,874	198	12,072	3,474	(8,598)	
Computer Software Maint.	180	0	0	0	0	0	0	55,652	55,652	(9)
Misc. Expense	250	219,908	5,507	(181,637)	43,778	730	44,508	97,916	53,408	(10)
Totals		1,416,589	35,474	(227,245)	1,224,818	20,416	1,245,234	1,309,156	63,922	

Variance Explanations

(1) $81,000 is included in Misc. Expense-Customer for 1994. A portion is also included in Misc. Expense-O&M that was charged to A&G in 1991.

(2) $26,500 annual maintenance and usage charge for a new IBM 3825 laser printer and $5,000 for IBM RS6000, both purchased in 1994. Also since 1991, new PC's were purchased for Apopka as well as field offices, laser printers, and general upgrades to file server, etc. New equipment was necessary for greater efficiency and flexibility.

(3) Expense increased primarily due to monthly customer billing, which started in 1993.

(4) (a) $7,800 of the variance is due to 1995 dues & subscriptions expensed in 1994 in error. (b) The remainder of the variance is made up of many insignificant charges.

(5) Purchased RPS machine in 12/91; therefore, the bank is no longer needed to process customer payments.

(6) Copier maintenance was included in Misc. Exp.-Other in 1991.

(7) Charged to Misc. Exp.-O&M in 1994.

(8) Discounts on property taxes were taken in both years; however, the gross amount was coded to property tax expense in 1994, while net amount was coded in 1991.

(9) Increase is primarily due to the purchase of S2K in 1992. Annual fees are necessary to provide technical support and new features at lower cost than possible through internal development. Software maintenance was performed in-house with old ORCOM system in 1991.

(10) In 1991, an FPSC credit adjustment of $227,245 for the sale of St. Augustine Shores was applied to this account. $138,000 of this amount should have been distributed to the other Customer and A&G accounts. Taking this into consideration, 1994 is under the benchmark by $86,000. The following items were charged to this account in 1991, but coded elsewhere in 1994 as stated below:

- Copier Maintenance to Office Machine Maintenance (CEC 210)
- Postage machine rental to Account #6508.

Note: May not cross foot due to rounding.

SOUTHERN STATES UTILITIES, INC.

DOCKET NO. 950495-WS

CONTRACTUAL SERVICES
WATER AND SEWER

SUPPLEMENTAL INFORMATION REFLECTING INCLUSION OF HERNANDO, HILLSBOROUGH & POLK COUNTIES

MINIMUM FILING REQUIREMENTS
SCHEDULE B-9

CONTRACTUAL SERVICES
SUMMARY OF TOTAL FPSC O&M CONTRACTUAL SERVICES - 1994, 1995, & 1996

Company: SSU / Total Company
Docket No.: 950495-WS
Interim [X] Final [X]
Historical [X] Projected [X]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

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.

FPSC
Schedule: B-9
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Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL FPSC CONTRACTUAL SERVICES - WATER & SEWER (w/ Counties)				
Line No. Description	1994	1995	1996	Variances: 1995 vs. 1994	Variances: 1996 vs. 1995
1 CONTRACTUAL SERVICES - ENGINEERING	42,837	78,052	80,132	35,215	2,080
2					
3					
4 CONTRACTUAL SERVICES - ACCOUNTING	168,010	175,080	181,456	7,070	6,376
5					
6					
7 CONTRACTUAL SERVICES - LEGAL	133,363	105,498	109,339	(27,865)	3,841
8					
9					
10 CONTRACTUAL SERVICES - MGMT FEES	0	0	0	0	0
11					
12					
13 CONTRACTUAL SERVICES - OTHER	1,362,380	900,197	1,273,301	(462,183)	373,104
14					
15					
16					
17 TOTAL CONTRACTUAL SERVICES	1,706,590	1,258,827	1,644,228	(447,763)	385,401

ANALYSIS OF CONTRACTUAL SERVICES - WATER AND SEWER
1996, 1995 AND 1994
Explanation by Plant of Major Variances in Contractual Services and Revenues (CS Variances Exceeding $10,000 over 2% of Present Revenues)

Explanation: Provide a complete list of 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. 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.

FPSC
Schedule B-11(W/S)
Page 2 of 24
Preparer: Kimball

Purpose:

The purpose of this schedule is to provide an listing of all water and sewer contractual services which occurred during the historic test year, the budgeted interim test year and the projected final test year. For each period, requirements include the type of service, specific detail of the work performed by each consultant, and the associated cost breakdown by item.

Note: In accordance with the requirements above, we have presented schedules detailing water and sewer contractual services expenses incurred during the 1994 Historical Test Year. In addition, we have provided the budgeted 1995 Interim Test Year and projected 1996 Final Test Year expenses. Note that these expenses have not yet been "incurred" and cannot be listed by vendor. However, the Company does not anticipate any significant changes from the types of services provided in 1994.

Discussion of Significant Variances:

1996

The 1996 Contractual Services for All Plants, totaling $1,644,228, reflects an increase over 1995 totaling approximately $385,000. This is reconciled as follows:

Acquisition of Buenaventura Lakes	$221,000
Adjustment for Conservation Plan	84,000
Adjustment for Central Analytical Lab	46,000
Adjustment for FPSC Attrition Factor	25,000
Other minor adjustments	9,000
Total	$385,000

The main portion if the increase is due to the acquisition of Buenaventura Lakes in 1996, which results in an increase in Contractual Services expense totaling approximately $221,000. The Company proposed an adjustment totaling $84,000 relating to the Conservation Plan. In addition, a $46,000 adjustment was proposed relating to the new Central Analytical Lab to reflect expected cost increases expected due to the cycling-in of DEP required testing in 1996. The final adjustment relates to the Company's FPSC attrition factor adjustment for inflation.

1995

The 1995 Contractual Services for All Plants, totaling $1,258,827, reflects an decrease from 1994 totaling approximately ($448,000). This is mainly due to the budgeted decrease in lab services due to the cycling-out of certain DEP required testing which was performed during the 1994 Historic Test Year which totaled $380,000. In addition, a $21,000 decrease is due to the budgeted reduction in legal expense. The remainder of the decrease is due to various individual minor decreases. Note that these decreases represent the total for all SSU plants.

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CONTRACTUAL SERVICES
SUMMARY OF WATER & SEWER DIRECT AND A&G CONTRACTUAL SERVICES - 1994, 1995, & 1996

Company: SSU / Total Company
Docket No.: 950495-WS
Interim [X] Final [X]
Historical [X] Projected [X]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

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.

FPSC
Schedule: B-9
Page 3 of 24
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1994				1995				1996			
		FPSC (w/ Counties)				FPSC (w/ Counties)				FPSC (w/ Counties)		
Line No. Description	TOTAL COMPANY	TOTAL	WATER	SEWER	TOTAL COMPANY	TOTAL	WATER	SEWER	TOTAL COMPANY	TOTAL	WATER	SEWER
1 CONTRACTUAL SERVICES - ENG.												
2												
3 Direct	42,837	42,837	0	42,837	45,076	45,076	2,920	42,156	45,955	45,955	2,977	42,978
4 Administrative & General	0	0	0	0	33,523	32,976	23,164	9,812	34,177	33,671	23,179	10,492
5 TOTAL - ENGINEERING	42,837	42,837	0	42,837	78,599	78,052	26,084	51,968	80,132	79,626	26,156	53,470
6												
7 CONTRACTUAL SERVICES - ACCT.												
8												
9 Direct	0	0	0	0	0	0	0	0	0	0	0	0
10 Administrative & General	170,822	168,010	118,256	49,754	177,985	175,080	122,985	52,095	181,456	178,773	123,068	55,705
11 TOTAL - ACCOUNTING	170,822	168,010	118,256	49,754	177,985	175,080	122,985	52,095	181,456	178,773	123,068	55,705
12												
13 CONTRACTUAL SERVICES - LEGAL												
14												
15 Direct	169	169	0	169	0	0	0	0	0	0	0	0
16 Administrative & General	135,423	133,194	93,750	39,444	107,248	105,498	74,107	31,391	109,339	107,723	74,157	33,566
17 TOTAL - LEGAL	135,592	133,363	93,750	39,613	107,248	105,498	74,107	31,391	109,339	107,723	74,157	33,566
18												
19 CONTRACTUAL SERVICES - MGMT FEES												
20												
21 Direct	0	0	0	0	0	0	0	0	0	0	0	0
22 Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0
23 TOTAL - MGMT FEES	0	0	0	0	0	0	0	0	0	0	0	0
24												
25 CONTRACTUAL SERVICES - OTHER												
26												
27 Direct	898,447	898,447	495,463	402,984	628,118	628,118	397,030	231,088	861,065	861,064	474,174	386,890
28 Administrative & General	471,695	463,933	326,545	137,388	276,594	272,079	191,122	80,957	412,236	407,376	280,439	126,937
29 TOTAL - OTHER	1,370,142	1,362,380	822,008	540,372	904,712	900,197	588,152	312,045	1,273,301	1,268,440	754,613	513,827
30												
31												
32 TOTAL CONTRACTUAL SERVICES												
33												
34 Direct	941,453	941,453	495,463	445,990	673,194	673,194	399,950	273,244	907,020	907,019	477,151	429,868
35 Administrative & General	777,940	765,137	538,551	226,586	595,350	585,633	411,378	174,255	737,208	727,543	500,843	226,700
36 TOTAL CONTRACTUAL SERVICES	1,719,393	1,706,590	1,034,014	672,576	1,268,544	1,258,827	811,328	447,499	1,644,228	1,634,562	977,994	656,568

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
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Preparer: Kimball

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.

	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	CUSTOMER ALLOCATION FACTOR			
2				
3	Total No. of Customers - Water	148,082	102,514	
4	Customer Allocation Factor Water	100.000000%	69.227860%	
5				
6				
7	CONTRACTUAL SERVICES - ENGINEERING			
8				
9	Direct		0	
10	Administrative & General	0	0	
11				
12	TOTAL - ENGINEERING	0	0	
13				
14				
15	CONTRACTUAL SERVICES - ACCOUNTING			
16				
17	Direct		0	
18				
19	Administrative & General (Allocated on Customers)			
20	Price Waterhouse	7,315	5,064	Financial Audits
21	Accrued Audit Fees	228,204	157,980	Financial Audits
22	Applied Overhead	(64,697)	(44,788)	Overhead
23	Total Administrative & General	170,822	118,256	
24				
25	TOTAL - ACCOUNTING	170,822	118,256	
26				
27				
28	CONTRACTUAL SERVICES - LEGAL			
29				
30	Direct		0	
31				
32	Administrative & General (Allocated on Customers)			
33	Abel Band Russell Collier	5,373	3,720	Legal Professional Services
34	Bogin Munns & Munns	7,784	5,388	Legal Professional Services
35	Bruce Green & Associates	695	481	Legal Professional Services
36	Cecelia Bonifay	2,999	2,076	Legal Professional Services
37	David Rhett Baker P.A.	648	448	Legal Professional Services
38	Gray Harris & Robinson	56,383	39,033	Legal Professional Services
39	Hanson Appraisal Co	17,592	12,179	Legal Professional Services
40	Lewis Longman & Walker P.A.	56,324	38,992	Legal Professional Services
41	Messer Vickers Caparello	8,772	6,073	Legal Professional Services
42	Morris-Depew Associates Inc	2,148	1,487	Legal Professional Services
43	Rutledge Ecenia Underwood	27,425	18,986	Legal Professional Services
44	Troutman Sanders	571	395	Legal Professional Services
45	Applied Overhead	(51,290)	(35,507)	Overhead
46	Total Administrative & General	135,423	93,750	
47				
48	TOTAL - LEGAL	135,423	93,750	
49				
50				
51	CONTRACTUAL SERVICES - MGMT FEES			
52				
53	Direct	0	0	
54	Administrative & General	0	0	
55				
56	TOTAL - MGMT FEES	0	0	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
Page 5 of 25
Preparer: Kimball

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.

	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	CONTRACTUAL SERVICES - OTHER			
2				
3	DIRECT - UNIFORM:			
4				
5	Amelia Island			
6	Technical Services Inc		546	Sample Analysis
7	Thornton Laboratories		93	Sample Analysis
8			639	
9				
10	Apache Shores			
11	Petty Cash		8	Water Sample Bags/Ice
12	Flowers Chemical Laboratory		1,751	Sample Analysis
13	Gulf Coast Laboratories		529	Sample Analysis
14	Thornton Laboratories		643	Sample Analysis
15			2,932	
16				
17	Apple Valley			
18	Flowers Chemical Laboratory		586	Sample Analysis
19	Tri-Tech Laboratories		2,518	Sample Analysis
20			3,104	
21				
22	Bay Lake Estates			
23	Tri-Tech Laboratories		1,016	Sample Analysis
24				
25	Beacon Hills			
26	EE&G Science & Management		150	Sample Analysis
27	Enviropact Inc		60	Sample Analysis
28	Thornton Laboratories		231	Sample Analysis
29			441	
30				
31	Beecher's Point			
32	ABC Research		55	Sample Analysis
33	Envirolab		214	Sample Analysis
34			269	
35				
36	Burnt Store			
37	Environmental Quality Lab Inc		7,235	Sample Analysis
38	James Birchfield		200	Removal of fuel tank
39	Environmental Quality Lab Inc		32	Sample Analysis
40			7,467	
41				
42	Carlton Village			
43	Flowers Chemical Laboratory		716	Sample Analysis
44	Plant Technicians Inc		25	Sample Analysis
45	Tri-Tech Laboratories		559	Sample Analysis
46	Industrial Machinery & Power		193	Generator Inspections
47			1,493	
48				
49	Chuluota			
50	Tri-Tech Laboratories		1,166	Sample Analysis
51				
52	Citrus Park			
53	Aqua Pure Water & Sewage Service		876	Sample Analysis
54	Flowers Chemical Laboratory		1,904	Sample Analysis
55	Thornton Laboratories		199	Sample Analysis
56			2,979	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
Page 6 of 25
Preparer: Kimball

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.

	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Citrus Springs			
4	Flowers Chemical Laboratory		1,194	Sample Analysis
5	Gulf Coast Laboratories		1,985	Sample Analysis
6	Gulf Coast Laboratories		156	Sample Analysis
7			3,335	
8				
9	Crystal River Highlands			
10	Petty Cash		22	Water Sample Bags/Ice
11	Flowers Chemical Laboratory		2,061	Sample Analysis
12	Gulf Coast Laboratories		522	Sample Analysis
13	Thornton Laboratories		136	Sample Analysis
14			2,741	
15				
16	Daefwyler Shores			
17	Tri-Tech Laboratories		555	Sample Analysis
18				
19	Deltona			
20	Accounting Entries		6,891	Reclass from CWIP
21	Accounting Entries		12,252	Amortization of Abandonment
22	EE&G Science & Management		150	Sample Analysis
23	Flowers Chemical Laboratory		35,428	Sample Analysis
24	Petty Cash		34	Water Sample Bags/Ice
25	Thornton Laboratories		13,947	Sample Analysis
26	Tri-Tech Laboratories		357	Sample Analysis
27	Dixie Septic Tank Services		1,683	Miscellaneous Maintenance Serv.
28	Hartman & Associates		17,784	Professional Engineering Serv.
29			88,526	
30				
31	Dol Ray Manor			
32	Flowers Chemical Laboratory		519	Sample Analysis
33	Tri-Tech Laboratories		579	Sample Analysis
34			1,098	
35				
36	Druid Hills			
37	Flowers Chemical Laboratory		963	Sample Analysis
38	Tri-Tech Laboratories		817	Sample Analysis
39			1,780	
40				
41	East Lake Harris Estates			
42	Flowers Chemical Laboratory		305	Sample Analysis
43	Plant Technicians Inc		60	Sample Analysis
44	Tri-Tech Laboratories		752	Sample Analysis
45			1,117	
46				
47	Fern Park			
48	Flowers Chemical Laboratory		634	Sample Analysis
49	Tri-Tech Laboratories		698	Sample Analysis
50			1,332	
51				
52	Fern Terrace			
53	Flowers Chemical Laboratory		491	Sample Analysis
54	Plant Technicians Inc		60	Sample Analysis
55	Tri-Tech Laboratories		487	Sample Analysis
56	Industrial Machinery & Power		193	Generator Inspections
57			1,231	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
Page 7 of 25
Preparer: Kimball

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.

Line No.	(1) Description	(2) 1994 WATER TOTAL COMPANY A&G	(3) 1994 WATER FPSC REGULATED WATER (WITH COUNTIES)	(4) Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3				
4	Fisherman's Haven			
5	East Coast Laboratories		3,069	Sample Analysis
6				
7	Fountains			
8	Tri-Tech Laboratories		1,758	Sample Analysis
9				
10	Fox Run			
11	East Coast Laboratories		5,066	Sample Analysis
12	Tri-Tech Laboratories		425	Sample Analysis
13			5,491	
14				
15	Friendly Center			
16	Flowers Chemical Laboratory		241	Sample Analysis
17	Tri-Tech Laboratories		402	Sample Analysis
18			643	
19				
20	Golden Terrace			
21	Gulf Coast Laboratories		204	Sample Analysis
22	Thornton Laboratories		250	Sample Analysis
23			454	
24				
25	Gospel Island Estates			
26	Flowers Chemical Laboratory		1,986	Sample Analysis
27	Gulf Coast Laboratories		432	Sample Analysis
28	Thornton Laboratories		125	Sample Analysis
29			2,543	
30				
31	Grand Terrace			
32	Flowers Chemical Laboratory		579	Sample Analysis
33	Plant Technicians Inc		60	Sample Analysis
34	Tri-Tech Laboratories		1,127	Sample Analysis
35			1,766	
36				
37	Harmony Homes			
38	Flowers Chemical Laboratory		519	Sample Analysis
39	Tri-Tech Laboratories		621	Sample Analysis
40			1,140	
41				
42	Hermits Cove			
43	ABC Research		493	Sample Analysis
44	Envirolab		1,984	Sample Analysis
45			2,477	
46				
47	Hobby Hills			
48	Flowers Chemical Laboratory		241	Sample Analysis
49	Plant Technicians Inc		60	Sample Analysis
50	Tri-Tech Laboratories		501	Sample Analysis
51			802	
52				
53	Holiday Haven			
54	Aqua Pure Water & Sewage Service		848	Sample Analysis
55	Thornton Laboratories		250	Sample Analysis
56			1,098	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
Page 8 of 25
Preparer: Kimball

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.

	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Holiday Heights			
4	Flowers Chemical Laboratory		269	Sample Analysis
5	Tri-Tech Laboratories		546	Sample Analysis
6			815	
7				
8	Imperial Mobil Terrace			
9	Flowers Chemical Laboratory		305	Sample Analysis
10	Plant Technicians Inc		150	Sample Analysis
11	Tri-Tech Laboratories		623	Sample Analysis
12	Industrial Machinery & Power		193	Generator Inspections
13			1,270	
14				
15	Intercession City			
16	Tri-County Testing Laboratories		96	Sample Analysis
17	Tri-Tech Laboratories		1,625	Sample Analysis
18			1,721	
19				
20	Interlachen Lake Estates\Park Manor			
21	ABC Research		493	Sample Analysis
22	Envirolab		2,090	Sample Analysis
23			2,583	
24				
25	Jungle Den			
26	Aqua Pure Water & Sewage Service		946	Sample Analysis
27	Thornton Laboratories		250	Sample Analysis
28			1,196	
29				
30	Keystone Heights			
31	ABC Research		240	Sample Analysis
32	Flowers Chemical Laboratory		1,156	Sample Analysis
33	Micro Analytical Labs		200	Sample Analysis
34	Thornton Laboratories		231	Sample Analysis
35	ABC Research		30	Sample Analysis
36			1,857	
37				
38	Kingswood			
39	Thornton Laboratories		234	Sample Analysis
40				
41	Lake Ajay Estates			
42	Orlando Laboratories Inc		157	Sample Analysis
43	Tri-Tech Laboratories		4,008	Sample Analysis
44	Ambassador Productions		200	Water Quality Evaluation
45	Kissimmee Spring Water Co		72	Provide Water Services - Bottled Water System
46			4,437	
47				
48	Lake Brantley			
49	Flowers Chemical Laboratory		269	Sample Analysis
50	Tri-Tech Laboratories		584	Sample Analysis
51			853	
52				
53	Lake Conway Park			
54	Tri-Tech Laboratories		262	Sample Analysis

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
Page 9 of 25
Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Lake Harriett Estates			
4	Flowers Chemical Laboratory		586	Sample Analysis
5	Tri-Tech Laboratories		636	Sample Analysis
6	Ganung & Associates Inc		225	Property Surveys
7			1,447	
8				
9	Lakeview Villas			
10	ABC Research		255	Sample Analysis
11	Flowers Chemical Laboratory		257	Sample Analysis
12	Thornton Laboratories		44	Sample Analysis
13			556	
14				
15	Leilani Heights			
16	East Coast Laboratories		3,500	Sample Analysis
17				
18	Leisure Lakes			
19	Short Environmental Laboratories		1,125	Sample Analysis
20	Short Utility Service Inc		7,112	Operation Services
21	Thornton Laboratories		421	Sample Analysis
22	Short Environmental Laboratories		40	Sample Analysis
23	Short Utility Service Inc		479	Operation Services
24			9,176	
25				
26	Marco Shores			
27	ATEC		250	Sample Analysis
28	Hydrologic Florida Inc		638	Sample Analysis
29	Sanders Laboratories		91	Sample Analysis
30	Thornton Laboratories		228	Sample Analysis
31			1,207	
32				
33	Marion Oaks			
34	Aqua Pure Water & Sewage Service		2,540	Sample Analysis
35	Flowers Chemical Laboratory		830	Sample Analysis
36	Gulf Coast Laboratories		215	Sample Analysis
37	Thornton Laboratories		150	Sample Analysis
38	Berryman & Henigar		1,323	Identification of Wetlands - response to SWFMWD's questions in conjuction with water use permit application for Spring Hill & Marion Oaks
39				
40			5,058	
41				
42	Meredith Manor			
43	Flowers Chemical Laboratory		586	Sample Analysis
44	Tri-Tech Laboratories		889	Sample Analysis
45			1,475	
46				
47	Morningview			
48	Flowers Chemical Laboratory		241	Sample Analysis
49	Plant Technicians Inc		90	Sample Analysis
50	Tri-Tech Laboratories		496	Sample Analysis
51			827	
52				
53	Oak Forest			
54	Flowers Chemical Laboratory		2,011	Sample Analysis
55	Gulf Coast Laboratories		490	Sample Analysis
56	Thornton Laboratories		45	Sample Analysis
57			2,546	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
Page 10 of 25
Preparer: Kimball

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.

	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Oakwood			
4	Thornton Laboratories		551	Sample Analysis
5				
6				
7	Palisades Country Club			
8	Flowers Chemical Laboratory		241	Sample Analysis
9	Tri-Tech Laboratories		403	Sample Analysis
10			644	
11				
12	Palm Port			
13	ABC Research		55	Sample Analysis
14	Envirolab		1,184	Sample Analysis
15			1,239	
16				
17	Palm Terrace			
18	EE&G Science & Management		300	Sample Analysis
19	Flowers Chemical Laboratory		2,789	Sample Analysis
20	Pasco County Utility Department		320	Sample Analysis
21	Thornton Laboratories		3,689	Sample Analysis
22			7,098	
23				
24	Palms Mobile Home Park			
25	Flowers Chemical Laboratory		241	Sample Analysis
26	Tri-Tech Laboratories		405	Sample Analysis
27			646	
28				
29	Picciola Island			
30	Flowers Chemical Laboratory		4,145	Sample Analysis
31	Plant Technicians Inc		30	Sample Analysis
32	Tank Engineering & Mgmt Consultants		125	Consulting Services
33	Tri-Tech Laboratories		515	Sample Analysis
34	Industrial Machinery & Power		193	Generator Inspections
35			5,007	
36				
37	Pine Ridge			
38	Petty Cash		11	Water Sample Bags/Ice
39	Flowers Chemical Laboratory		3,661	Sample Analysis
40	Gulf Coast Laboratories		1,148	Sample Analysis
41	Thornton Laboratories		272	Sample Analysis
42			5,092	
43				
44	Pine Ridge Estates			
45	Tri-Tech Laboratories		2,763	Sample Analysis
46				
47				
48	Piney Woods			
49	Flowers Chemical Laboratory		305	Sample Analysis
50	Tri-Tech Laboratories		750	Sample Analysis
51	Industrial Machinery & Power		193	Generator Inspections
52	Washburn Tree Service		975	Remove Trees & Haul Debris
53			2,222	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
Page 11 of 25
Preparer: Kimball

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.

Line No.	(1) Description	(2) 1994 WATER TOTAL COMPANY A&G	(3) 1994 WATER FPSC REGULATED WATER (WITH COUNTIES)	(4) Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Point O' Woods			
4	Aqua Pure Water & Sewage Service		42	Sample Analysis
5	Petty Cash		5	Sample Analysis
6	Flowers Chemical Laboratory		2,211	Sample Analysis
7	Gulf Coast Laboratories		622	Sample Analysis
8	Thornton Laboratories		461	Sample Analysis
9			3,342	
10				
11	Pomona Park			
12	ABC Research		523	Sample Analysis
13	Envirolab		1,947	Sample Analysis
14			2,470	
15				
16	Postmaster Village			
17	ABC Research		294	Sample Analysis
18	Flowers Chemical Laboratory		717	Sample Analysis
19	Thornton Laboratories		87	Sample Analysis
20			1,098	
21				
22	Quail Ridge			
23	Flowers Chemical Laboratory		241	Sample Analysis
24	Tri-Tech Laboratories		357	Sample Analysis
25			598	
26				
27	River Grove			
28	ABC Research		493	Sample Analysis
29	Envirolab		1,086	Sample Analysis
30			1,579	
31				
32	River Park			
33	ABC Research		713	Sample Analysis
34	Envirolab		3,354	Sample Analysis
35			4,067	
36				
37	Rosemont/Rolling Green			
38	Petty Cash		5	Water Sample Bags/Ice
39	Flowers Chemical Laboratory		2,660	Sample Analysis
40	Gulf Coast Laboratories		392	Sample Analysis
41	Thornton Laboratories		45	Sample Analysis
42			3,102	
43				
44	Salt Springs			
45	Aqua Pure Water & Sewage Service		573	Sample Analysis
46	Flowers Chemical Laboratory		1,024	Sample Analysis
47	Thornton Laboratories		108	Sample Analysis
48			1,705	
49				
50	Samira Villas			
51	Aqua Pure Water & Sewage Service		146	Sample Analysis
52	Flowers Chemical Laboratory		31	Sample Analysis
53			177	
54				
55	Silver Lake Estates/Western Shores			
56	Flowers Chemical Laboratory		1,244	Sample Analysis
57	Plant Technicians Inc		205	Sample Analysis
58	Tri-Tech Laboratories		1,639	Sample Analysis
59			3,088	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(W)
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Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3				
4	Silver Lake Oaks			
5	ABC Research		45	Sample Analysis
6	Envirolab		622	Sample Analysis
7			667	
8				
9	Skycrest			
10	Flowers Chemical Laboratory		780	Sample Analysis
11	Plant Technicians Inc		140	Sample Analysis
12	Tri-Tech Laboratories		600	Sample Analysis
13			1,520	
14				
15	St. Johns Highlands			
16	ABC Research		25	Sample Analysis
17	Envirotab		1,590	Sample Analysis
18			1,615	
19				
20	Stone Mountain			
21	Flowers Chemical Laboratory		241	Sample Analysis
22	Tri-Tech Laboratories		400	Sample Analysis
23			641	
24				
25	Sugar Mill			
26	Flowers Chemical Laboratory		4,233	Sample Analysis
27	Thornton Laboratories		311	Sample Analysis
28			4,544	
29				
30	Sugarmill Woods			
31	Advanced Labs Inc		56	Sample Analysis
32	Flowers Chemical Laboratory		5,473	Sample Analysis
33	Gulf Coast Laboratories		723	Sample Analysis
34	Pasco County Utility Department		731	Sample Analysis
35	Thornton Laboratories		413	Sample Analysis
36			7,395	
37				
38	Sunny Hills			
39	EE&G Science & Management		150	Sample Analysis
40	The Water Spigot Inc		2,830	Sample Analysis
41	BPS Paint		3,555	Amortization of Plant Painting
42			6,535	
43				
44	Sunshine Parkway			
45	Flowers Chemical Laboratory		73	Sample Analysis
46	Plant Technicians Inc		30	Sample Analysis
47	Tri-Tech Laboratories		578	Sample Analysis
48	Industrial Machinery & Power		193	Generator Inspections
49			874	
50				
51	Tropical Park			
52	Tri-Tech Laboratories		1,476	Sample Analysis

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
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Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC *REGULATED* WATER (WITH COUNTIES)	Description of Work Performed
1	**DIRECT - UNIFORM: (cont'd)**			
2				
3	University Shores			
4	EE&G Science & Management		425	Sample Analysis
5	Flowers Chemical Laboratory		1,602	Sample Analysis
6	James Hawthorne		143	Calibrate Laboratory Equipment
7	Tri-County Testing Laboratories		196	Sample Analysis
8	Tri-Tech Laboratories		14,736	Sample Analysis
9	Accounting Entry		976	Amortization of Sandblasting & Plant Painting
10			18,078	
11				
12	Venetian Village			
13	Flowers Chemical Laboratory		579	Sample Analysis
14	Tri-Tech Laboratories		585	Sample Analysis
15	Industrial Machinery & Power		193	Generator Inspections
16			1,357	
17				
18	Welaka/Saratoga Harbour			
19	ABC Research		50	Sample Analysis
20	Envirolab		1,152	Sample Analysis
21			1,202	
22				
23	Westmont			
24	Tri-Tech Laboratories		2,336	Sample Analysis
25				
26	Windsong			
27	Tri-Tech Laboratories		2,493	Sample Analysis
28				
29	Woodmere			
30	EE&G Science & Management		150	Sample Analysis
31	Jax Utilities Management Inc		2,195	Water line repairs, locates & driveway repairs
32	Thornton Laboratories		223	Sample Analysis
33			2,568	
34				
35	Woolens			
36	ABC Research		65	Sample Analysis
37	Envirolab		638	Sample Analysis
38			703	
39				
40	Zephyr Shores			
41	Applied Aquatic Management		75	Sample Analysis
42	Thornton Laboratories		70	Sample Analysis
43	E. T. Caudell		800	Survey Well Sites
44			945	
45				
46	**Total Direct - Uniform**		**286,914**	
47				
48				
49	**DIRECT - NON-UNIFORM:**			
50				
51	Deep Creek			
52	Charlotte County Health Dept		144	Sample Analysis
53	Thornton Laboratories		228	Sample Analysis
54			372	
55				
56	Enterprise			
57	Flowers Chemical Laboratory		430	Sample Analysis

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 850495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
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Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - NON-UNIFORM: (cont'd)			
2				
3	Geneva Lake Estates			
4	ABC Research		352	Sample Analysis
5	Flowers Chemical Laboratory		257	Sample Analysis
6	Thornton Laboratories		61	Sample Analysis
7			670	
8				
9	Keystone Club Estates			
10	ABC Research		210	Sample Analysis
11	Flowers Chemical Laboratory		332	Sample Analysis
12	Micro Analytical Labs		200	Sample Analysis
13	Thornton Laboratories		87	Sample Analysis
14			829	
15				
16	Lehigh			
17	Air Observations		215	Visible Omissions Testing
18	Auto Quip		377	Misc. Rep. to Water Treatm. Equip.
19	Culligan Water Conditioning		285	Install Deionziser System
20	Div of Natural Resources Mgmt		826	Sample Analysis
21	Flowers Chemical Laboratory		250	Sample Analysis
22	H.F.Scientific Inc		3	Corrosion Control Program
23	International Dredging Svcs.		15,300	Lime Sludge Removal
24	Lee County Environmental Lab		480	Sample Analysis
25	Lee County Health Department		4,068	Sample Analysis
26	Mitchell & Stark Construction		7,600	Install Concrete Pads
27	Orlando Laboratories Inc		608	Sample Analysis
28	Thornton Laboratories		502	Sample Analysis
29	Service Painting of Fla Inc		12,495	Amort. of painting canal cross. pipe
30			43,009	
31				
32	Marco Island			
33	Air Observations		246	Visible Omissions Testing
34	ATEC		250	Sample Analysis
35	Collier County Fire & Safety Equip.		200	Reprogram Digital Communicator
36	Hydrologic Florida Inc		63,755	Sample Analysis
37	J & J Baker Enterprises Inc		61,090	Lime Sludge Removal
38	Mitchell & Stark Construction		8,940	Relocation of Lime Sludge
39	Tri-Tech Laboratories		430	Sample Analysis
40			134,911	
41				
42	Palm Valley			
43	Thornton Laboratories		56	Sample Analysis
44				
45	Remington Forest			
46	Technical Services Inc		249	Sample Analysis
47	Thornton Laboratories		168	Sample Analysis
48			417	
49				
50				
51	**Total Direct - Non-Uniform**		180,694	
52				
53	**Total Direct (Uniform and Non-Uniform)**		467,608	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
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Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - COUNTY PLANTS:			
2				
3	Gibsonia Estates			
4	Thornton Laboratories		1,254	Sample Analysis
5				
6				
7	Hershel Heights			
8	HRS of Hillsborough County		60	Sample Analysis
9	Thornton Laboratories		227	Sample Analysis
10			287	
11				
12	Lake Gibson Estates			
13	Applied Aquatic Management		58	Algae Control
14	Thornton Laboratories		1,904	Sample Analysis
15			1,962	
16				
17	Orange Hill			
18	Thornton Laboratories		1,940	Sample Analysis
19				
20				
21	Seaboard			
22	EE&G Science & Management		150	Sample Analysis
23	HRS of Hillsborough County		606	Sample Analysis
24	Thornton Laboratories		2,981	Sample Analysis
25			3,737	
26				
27	Spring Hill			
28	EE&G Science & Management		150	Sample Analysis
29	Flowers Chemical Laboratory		1,921	Sample Analysis
30	Pasco County Utility Department		8,336	Sample Analysis
31	Thornton Laboratories		2,553	Sample Analysis
32	Berryman & Henigar		3,741	Identification of Wetlands & Wells
33			16,701	
34				
35	Sugar Creek			
36	Thornton Laboratories		459	Sample Analysis
37				
38				
39	Valrico Hills			
40	HRS of Hillsborough County		161	Sample Analysis
41	Randata Limited		(75)	Grounds Maintenance
42	Thornton Laboratories		1,429	Sample Analysis
43			1,515	
44				
45	**Total Direct - County Plants**		27,855	
46				
47				
48	**TOTAL DIRECT - OTHER**		495,463	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
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FPSC
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	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED WATER (WITH COUNTIES)	Description of Work Performed
1	CONTRACTUAL SERVICES - OTHER			
2				
3	Administrative & General (Allocated on Customers)			
4	Altair Corporation	2,612	1,808	Facilitate Focus Groups for Proposed Management Survey
5	Bay Resources	3,400	2,354	Consultant for network services-Local Area Network and Services
6	Buzzy Movshow	790	547	Audio Visual Creation and Prod. for Marco Island, Plan Slides and Kickoff
7	Cambridge Reports Research	19,094	13,219	Customer Opinion Survey
8	Capital Strategies	3,725	2,579	Contractual Services for Public Information
9	Clipping Bureau	846	586	Reading and Clipping Fees for News Articles
10	Custom Cable Industries	5,278	3,654	Consultant for network services-Local Area Network and Services
11	D C Johnson Associates	24	17	Print services for bluelines
12	Deighan Appraisal Associates	1,096	759	Appraisal services on Martin County: Re Tax Reductions
13	Diane Colbert	16	11	Miscellaneous
14	First Image Mgmt Co	19,398	13,429	Microfiche services
15	Florida Courier Express Inc	1,813	1,255	Courier services
16	Ford Group Inc	2,732	1,891	Training Session-"Empowerment for Serving Customers"
17	Gray Harris & Robinson	2,464	1,706	Legal Professional Services Re: Deltona IUOE Local 673
18	Hartman & Associates Inc	15,990	11,063	Engineering/Planning Professional Services
19	Hewitt Associates LLC	29,035	20,100	Compensation Study
20	IBM Corporation	2,994	2,072	Network services and maintenance
21	Image Marketing Associates	28,546	19,762	Public Education and Information-Conservation, etc.
22	Marco Island Eagle	176	122	Ad services for Public Education and Information
23	Microsoft Corporation	195	135	Network services and maintenance
24	Mid-Florida Tech	80	55	Software Training for Microsoft Windows Applications
25	Morris-Depew Associates	4,800	3,323	Legal Professional Services Re: Collier Family
26	New Horizons	25	17	Software Training for Microsoft Windows Applications
27	Orlando Tower Service Inc	1,400	969	Radio Communication Services
28	PR Newswire	80	55	Florida Newsline
29	Price Waterhouse	4,070	2,818	Financial Audits
30	Sungard Recovery Services	8,712	6,031	Disaster Recovery Services
31	Topeka Group Inc	155,835	107,881	BTP Labor and Vehicle Credit
32	Topeka Group Inc	551	381	Job Analysis
33	Topeka Group Inc	20,522	14,207	Board Meetings in Florida
34	Topeka Group Inc	5,380	3,724	Corporate Finance-Rate on Equity Business in Florida, Financing
35	Topeka Group Inc	3,105	2,150	Environmental Services-Audit, Review & Compliance, Spec. Proj. #94CA218
36	Topeka Group Inc	5,516	3,819	Organization Dev-Consulting & Training, CPI
37	Topeka Group Inc	232,379	160,871	Shareholder Serv. - Annual Report, Investor Relations, Shareholders Mtgs.
38	Topeka Group Inc	3,628	2,512	IS-Communication Lines for Computer System
39	Topeka Group Inc	688	476	Corporate Service - SSU Bonds
40	Topeka Group Inc	2,737	1,895	HR-Consulting, Interpretation of OSHA Reg. Re: Medical Records
41	Topeka Group Inc	4,176	2,891	Sys & Procedures - Lehigh Rate Case Support
42	United Telephone Co of Florida	6,030	4,175	Network services and maintenance for telephone communications
43	XL/Datacomp Inc	694	481	Disaster Recovery Services
44	Accounting Entries	47,273	32,726	Amortization of IS 5 Year Strategic Planning
45	Accounting Entries	2,452	1,697	Amortization of Training Expenses
46	Applied Overhead	(178,651)	(123,676)	Overhead
47	Total Administrative & General - Other	471,695	326,545	
48				
49	TOTAL - OTHER	471,695	822,007	
50				
51	TOTAL CONTRACTUAL SERVICES			
52				
53	Direct	0	495,463	
54	Administrative & General	777,940	538,551	
55				
56	TOTAL - CONTRACTUAL SERVICES	777,940	1,034,014	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
Page 17 of 25
Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994 SEWER		
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1	CUSTOMER ALLOCATION FACTOR			
2				
3	Total No. of Customers - Sewer	148,082	43,131	
4	Customer Allocation Factor Sewer	100.000000%	29.126430%	
5				
6				
7	CONTRACTUAL SERVICES - ENGINEERING			
8				
9	DIRECT - UNIFORM:			
10	Beacon Hills			
11	Accounting Entries		1,289	Amortization of Costs/FDER Compliance
12	Citrus Springs			
13	Accounting Entries		7,124	Amortization of of Costs of Conceptual Permit
14	Sugar Mill			
15	Accounting Entries		2,687	Amortization of Costs/FDER Compliance
16	Sugarmill Woods			
17	Accounting Entries		6,239	Amortization of Costs of Op. Permit Renewal
18	**Total Direct - Uniform**		17,339	
19				
20	DIRECT - NON-UNIFORM:			
21	Enterprise			
22	Accounting Entries		4,168	Amortization of Costs/FDER Compliance
23	Marco Island			
24	Hartman & Associates Inc.		3,380	Amortization of Ground Water Monitoring Plan
25	Virogroup Inc.		2,865	Amortization of Capacity Analysis
26			6,245	
27	**Total Direct - Non-Uniform**		10,413	
28				
29	DIRECT - COUNTY PLANTS:			
30	Spring Hill			
31	Accounting Entries		15,085	Amortization of Spring Hill Sewer Treatment Plant Expansion
32	**Total Direct - County Plants**		15,085	
33				
34	**Total Engineering - Direct**	0	42,837	
35	**Engineering - Administrative & General**	0	0	
36				
37	**TOTAL - ENGINEERING**	0	42,837	
38				
39	CONTRACTUAL SERVICES - ACCOUNTING			
40				
41	**Direct**		0	
42				
43	**Administrative & General (Allocated on Customers)**			
44	Price Waterhouse	7,315	2,131	Financial Audits
45	Accrued Audit Fees	228,204	66,468	Financial Audits
46	Applied Overhead	(64,697)	(18,844)	Overhead
47	Total Administrative & General	170,822	49,754	
48				
49	**Total Accounting - Direct**	0	0	
50	**Total Accounting - Administrative & General**	170,822	49,754	
51	**Total Accounting**	170,822	49,754	
52				
53	CONTRACTUAL SERVICES - LEGAL			
54				
55	**Direct**			
56	Deltona			
57	Flowers Chemical Laboratory		169	Sample Analysis (Recorded incorrectly) - belongs in 'Other' Direct
58	**Total Direct**		169	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
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(1)	(2)	(3)	(4)
	1994	SEWER	
Line No. / Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1 **Administrative & General (Allocated on Customers)**			
2 Abel Band Russell Collier	5,373	1,565	Legal Professional Services
3 Bogin Munns & Munns	7,784	2,267	Legal Professional Services
4 Bruce Green & Associates	695	202	Legal Professional Services
5 Cecelia Bonifay	2,999	873	Legal Professional Services
6 David Rhett Baker P.A.	648	189	Legal Professional Services
7 Gray Harris & Robinson	56,383	16,422	Legal Professional Services
8 Hanson Appraisal Co	17,592	5,124	Legal Professional Services
9 Lewis Longman & Walker P.A.	56,324	16,405	Legal Professional Services
10 Messer Vickers Caparello	8,772	2,555	Legal Professional Services
11 Morris-Depew Associates Inc	2,148	625	Legal Professional Services
12 Rutledge Ecenia Underwood	27,425	7,988	Legal Professional Services
13 Troutman Sanders	571	166	Legal Professional Services
14 Applied Overhead	(51,290)	(14,939)	Overhead
15 Total Administrative & General	135,423	39,444	
16			
17 **Total Legal - Administrative**	135,423	39,613	
18			
19			
20 **CONTRACTUAL SERVICES - MGMT FEES**			
21			
22 **Direct**	0	0	
23 **Administrative & General**	0	0	
24			
25 **TOTAL - MGMT FEES**	0	0	
26			
27			
28 **CONTRACTUAL SERVICES - OTHER**			
29			
30 **DIRECT - UNIFORM:**			
31			
32 Amelia Island			
33 Aquatic Biologists Inc		2,245	Algae Control & Pond Maintenance
34 Medical Instrumentation Repair		220	Certification of Laboratory Equipment
35 Nassau Sanitation Service		44	Miscellaneous Maintenance Services
36 P.G.M.S. Corp		600	Evaluation of Monitor Wells
37 Technical Services Inc		9,745	Sample Analysis
38 Virogroup		2,615	Professional Engineering Services
39 Aquatic Biologists Inc		460	Algae Control & Pond Maintenance
40		15,929	
41			
42 Apache Shores			
43 Gulf Coast Laboratories		71	Sample Analysis
44 Excel Engineering		2,290	Capacity Analysis Report
45 Flowers Chemical Laboratory		260	Sample Analysis
46 Gulf Coast Laboratories		623	Sample Analysis
47		3,244	
48			
49 Apple Valley		0	
50			
51 Beacon Hills			
52 Continental Water Systems		170	Sample Analysis
53 Enviropact Inc		25	Sample Analysis
54 Grove Scientific Company		22,471	Sample Analysis
55 Petty Cash		18	Water Sample Bags/Ice
56 Technical Services Inc		7,759	Sample Analysis
57 Accounting Entries		4,937	Amortization of Tank Cleaning
58		35,380	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
Page 19 of 25
Preparer: Kimball

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.

	(1)	(2)	(3)	(4)
		1994	SEWER	
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Beecher's Point			
4	ABC Research		15	Sample Analysis
5	Applied Aquatic Management		480	Algae Control & Pond Maintenance
6	Envirolab		1,384	Sample Analysis
7	Enviropact Inc		45	Sample Analysis
8	Florida Septic Inc		4,245	Effluent Disposal
9	Applied Aquatic Management		240	Algae Control & Pond Maintenance
10			6,409	
11				
12	Burnt Store			
13	Aquatic Systems Inc		1,185	Algae Control & Pond Maintenance
14	Environmental Quality Lab Inc		432	Sample Analysis
15	Sanders Laboratories		4,919	Sample Analysis
16			6,536	
17				
18	Chulucta			
19	Accounting Entries		21,686	Amort.of Clean., Video and Rep.of Sew. Lines
20	Tri-Tech Laboratories		320	Sample Analysis
21	Aquatic Biologists Inc		621	Algae Control & Pond Maintenance
22	Flowers Chemical Laboratory		1,617	Sample Analysis
23	Tri-County Testing Laboratories		132	Density Tests
24	Tri-Tech Laboratories		664	Sample Analysis
25	Aquatic Biologists Inc		207	Algae Control & Pond Maintenance
26			25,247	
27				
28	Citrus Park			
29	Aqua Pure Water & Sewer Service		60	Sample Analysis
30	Ameraquatic		70	Algae Control & Pond Maintenance
31	Applied Aquatic Management		495	Algae Control & Pond Maintenance
32	Aqua Pure Water & Sewer Service		855	Sample Analysis
33	Flowers Chemical Laboratory		170	Sample Analysis
34	Applied Aquatic Management		55	Algae Control & Pond Maintenance
35			1,705	
36				
37	Citrus Springs			
38	Gulf Coast Laboratories		256	Sample Analysis
39	Aqua Pure Water & Sewer Service		75	Sample Analysis
40	Flowers Chemical Laboratory		917	Sample Analysis
41	Gulf Coast Laboratories		1,106	Sample Analysis
42			2,354	
43				
44	Deltona			
45	Flowers Chemical Laboratory		13,591	Sample Analysis
46	Hartman & Associates		10,120	Reuse Feasability Study
47	Tri-Tech Laboratories		172	Sample Analysis
48			23,883	
49				
50	Fisherman's Haven			
51	East Coast Laboratories		2,517	Sample Analysis
52	Pioneer Land Clearing		500	Pond Maintenance
53			3,017	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
Page 20 of 25
Preparer: Kimball

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 seperated 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.

	(1)	(2)	(3)	(4)
		1994	SEWER	
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Florida Central Commerce Park			
4	Aquatic Biologists Inc		553	Algae Control & Pond Maintenance
5	Flowers Chemical Laboratory		215	Sample Analysis
6	Tri-Tech Laboratories		1,383	Sample Analysis
7	Aquatic Biologists Inc		158	Algae Control & Pond Maintenance
8			2,309	
9				
10	Fox Run		0	
11				
12	Holiday Haven			
13	Aqua Pure Water & Sewer Service		105	Sample Analysis
14	Applied Aquatic Management		495	Algae Control & Pond Maintenance
15	Aqua Pure Water & Sewer Service		855	Sample Analysis
16	Wicks Consulting Services Inc		321	Consulting Re: WWTP Penalties
17	Applied Aquatic Management		55	Algae Control & Pond Maintenance
18			1,831	
19				
20	Jungle Den			
21	Aqua Pure Water & Sewer Service		60	Sample Analysis
22	Ameraquatic		40	Algae Control & Pond Maintenance
23	Applied Aquatic Management		590	Algae Control & Pond Maintenance
24	Aqua Pure Water & Sewer Service		825	Sample Analysis
25	Applied Aquatic Management		55	Algae Control & Pond Maintenance
26			1,570	
27				
28	Leilani Heights			
29	East Coast Laboratories		3,830	Sample Analysis
30	Pioneer Land Clearing		1,000	Pond Maintenance
31	Accounting Entries		4,308	Amortization of Pond Renovations
32	Aquatic Systems Inc		288	Algae Control & Pond Maintenance
33			9,426	
34				
35	Leisure Lakes			
36	Sanders Laboratories		102	Sample Analysis
37	Short Environmental Laboratories		795	Sample Analysis
38	Short Utility Service Inc		6,115	Operation Services
39			7,012	
40	Marco Shores			
41	Ameraquatic		82	Algae Control & Pond Maintenance
42	Flowers Chemical Laboratory		268	Sample Analysis
43	Hydrologic Florida Inc		64	Sample Analysis
44			414	
45				
46	Marion Oaks			
47	Aqua Pure Water & Sewer Service		2,997	Sample Analysis
48	Flowers Chemical Laboratory		2,160	Sample Analysis
49			5,157	
50				
51	Meredith Manor		0	
52				
53	Morningview			
54	Aquatic Biologists Inc		546	Algae Control & Pond Maintenance
55	Flowers Chemical Laboratory		215	Sample Analysis
56	Plant Technicians Inc		100	Sample Analysis
57			861	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
Page 21 of 25
Preparer: Kimball

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.

(1)		(2)	(3)	(4)
		1994	SEWER	
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Palm Port			
4	ABC Research		15	Sample Analysis
5	Applied Aquatic Management		480	Algae Control & Pond Maintenance
6	Envirolab		1,462	Sample Analysis
7	Enviropact Inc		45	Sample Analysis
8	Florida Septic Inc		6,170	Effluent Disposal
9	Applied Aquatic Management		240	Algae Control & Pond Maintenance
10			8,412	
11				
12	Palm Terrace			
13	Flowers Chemical Laboratory		9,824	Sample Analysis
14	Pasco County Utility Department		514	Sample Analysis
15			10,338	
16				
17	Park Manor			
18	ABC Research		15	Sample Analysis
19	Applied Aquatic Management		480	Algae Control & Pond Maintenance
20	Envirolab		1,196	Sample Analysis
21	Enviropact Inc		45	Sample Analysis
22	Applied Aquatic Management		315	Algae Control & Pond Maintenance
23			2,051	
24				
25	Point O' Woods			
26	Applied Aquatic Management		185	Algae Control & Pond Maintenance
27	Flowers Chemical Laboratory		215	Sample Analysis
28	Gulf Coast Laboratories		871	Sample Analysis
29			1,271	
30				
31	Salt Springs			
32	Aqua Pure Water & Sewer Service		2,250	Sample Analysis
33				
34	Silver Lake Oaks			
35	ABC Research		15	Sample Analysis
36	Envirolab		1,170	Sample Analysis
37	Enviropact Inc		140	Sample Analysis
38			1,325	
39				
40	South Forty			
41	Aqua Pure Water & Sewer Service		1,650	Sample Analysis
42				
43				
44	Sugar Mill			
45	Flowers Chemical Laboratory		68	Sample Analysis
46	Flowers Chemical Laboratory		990	Sample Analysis
47			1,058	
48				
49	Sugarmill Woods			
50	Flowers Chemical Laboratory		2,333	Sample Analysis
51	Gulf Coast Laboratories		816	Sample Analysis
52	Pasco County Utility Department		1,562	Sample Analysis
53			4,711	
54				
55	Sunny Hills			
56	Flowers Chemical Laboratory		1,165	Sample Analysis
57	The Water Spigot		1,200	Sample Analysis
58			2,365	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
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Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994	SEWER	
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1	DIRECT - UNIFORM: (cont'd)			
2				
3	Sunshine Parkway			
4	Aquatic Biologists Inc		1,226	Algae Control & Pond Maintenance
5	Flowers Chemical Laboratory		430	Sample Analysis
6	Plant Technicians Inc		715	Sample Analysis
7	Tri-Tech Laboratories		1,560	Sample Analysis
8			3,931	
9				
10	University Shores			
11	Tri-Tech Laboratories		985	Sample Analysis
12	Aquatic Biologists Inc		1,250	Algae Control & Pond Maintenance
13	EE&G Science & Management		185	Sample Analysis
14	Ganung & Associates Inc		475	Surveying Services
15	Geopure Contiental Systems Inc		368	Maintenance of Laboratory Equipment
16	Grove Scientific Company		695	Sample Analysis
17	Orange County B.O.C.C.		78	Inspection Fees
18	Tri-Tech Laboratories		8,341	Sample Analysis
19	Accounting Entries		1,727	Amortization of Pond Maintenance
20	Aquatic Biologists Inc		375	Algae Control & Pond Maintenance
21	Accounting Entries		1,813	Amortization of Plant Painting
22			16,291	
23				
24	Venetian Village			
25	Aquatic Biologists Inc		494	Algae Control & Pond Maintenance
26	Flowers Chemical Laboratory		215	Sample Analysis
27	Plant Technicians Inc		100	Sample Analysis
28			809	
29				
30	Woodmere			
31	Enviropact Inc		75	Sample Analysis
32	Grove Scientific Company		16,744	Sample Analysis
33	Technical Services Inc		4,562	Sample Analysis
34	Sand Dragon		3,300	Amortization of Grit Removal
35			24,681	
36				
37	Zephyr Shores			
38	Applied Aquatic Management		919	Algae Control & Pond Maintenance
39	Chuck Balogh's Extra Lawn Care		125	Grounds Maintenance
40	Thornton Laboratories		1,739	Sample Analysis
41	Applied Aquatic Management		84	Algae Control & Pond Maintenance
42			2,867	
43				
44	**Total Direct - Uniform**		236,292	
45				
46				
47	DIRECT - NON-UNIFORM:			
48				
49	Deep Creek		0	
50				
51	Enterprise			
52	Flowers Chemical Laboratory		34	Sample Analysis
53			34	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
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Preparer: Kimball

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.

(1)	(2)	(3)	(4)
	1994	SEWER	
Line No. / Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1 **DIRECT - NON-UNIFORM: (cont'd)**			
2			
3 Lehigh			
4 A & I Specialists		180	Generator Maintenance
5 AAA Generator & Pump		314	Generator Maintenance
6 Able Land Services Inc		354	Grounds Maintenance
7 Auto Quip		152	Miscellaneous Maintenance Services
8 Davis Water & Waste Industries		1,277	Sample Analysis
9 Environmental Quality Lab		2,150	Monitoring Well Analysis
10 Gulf Coast Monitoring Service		2,128	Sample Analysis
11 Lehigh Pest Control		200	Algae Control
12 Sanders Laboratories		8,154	Sample Analysis
13 Wink Industrial Maintenance		320	Safety Inspection
14 Service Painting of Fla		5,020	Amortization of WWTP Painting
15 Sewer Viewer Inc		93,074	Amort.of Clean., Video and Rep.of Sew. Lines
16		113,323	
17			
18 Marco Island			
19 Flowers Chemical Laboratory		215	Sample Analysis
20 Culligan Water Conditioning		1,058	Installation & Service of DI Lab Equipment
21 Flowers Chemical Laboratory		7,453	Sample Analysis
22 Hartman & Associates Inc		1,903	Capacity Analysis Report
23 Hydrologic Florida Inc		1,772	Sample Analysis
24 J & J Baker Enterprises Inc		150	Preparation of EPA Forms
25 Missimer International Inc		6,643	Preparation of Witness Testimony
26 Pak Fore/Ship Too		5	Miscellaneous Services
27 Virogroup Inc		794	Sample Analysis of Monitoring Wells
28 Voyce-Legler Inc		1,211	Acoustical Service
29		21,204	
30			
31 Tropical Isles			
32 East Coast Laboratories Inc		1,501	Sample Analysis
33			
34			
35 **Total Direct - Non-Uniform**		**136,062**	
36			
37 **Total Direct (Uniform and Non-Uniform)**		**372,354**	
38			
39			
40 **DIRECT - COUNTY PLANTS:**			
41			
42 Lake Gibson Estates			
43 Applied Aquatic Management		751	Algae Control
44 Thornton Laboratories		1,762	Sample Analysis
45		2,513	
46			
47 Seaboard			
48 Applied Aquatic Management		725	Algae Control
49 Grove Scientific Company		2,000	Sample Analysis
50 Metro Sewer Services		9,812	Clean & Video Sewer Lines
51 Thornton Laboratories		6,785	Sample Analysis
52		19,322	
53			
54 Spring Hill			
55 Applied Aquatic Management		2,349	Algae Control
56 Pasco County Utility Department		1,174	Sample Analysis
57 Thornton Laboratories		4,219	Sample Analysis
58		7,742	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
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Preparer: Kimball

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(1)	(2)	(3)	(4)
	1994	SEWER	
Line No. Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1 DIRECT - COUNTY PLANTS: (cont'd)			
2			
3 Valrico Hills			
4 Randata Limited		(463)	Grounds Maintenance
5 Thornton Laboratories		1,516	Sample Analysis
6		1,053	
7			
8 **Total Direct - County Plants**		**30,630**	
9			
10 **TOTAL DIRECT - OTHER**		**402,984**	
11			
12 **Administrative & General (Allocated on Customers)**			
13 Altair Corporation	2,612	761	Facilitate Focus Groups for Proposed Management Survey
14 Bay Resources	3,400	990	Consultant for network services-Local Area Network and Services
15 Buzzy Movshow	790	230	Audio Visual Creation and Prod. for Marco Island, Plan Slides and Kickoff
16 Cambridge Reports Research	19,094	5,561	Customer Opinion Survey
17 Capital Strategies	3,725	1,085	Contractual Services for Public Information
18 Clipping Bureau	846	246	Reading and Clipping Fees for News Articles
19 Custom Cable Industries	5,278	1,537	Consultant for network services-Local Area Network and Services
20 D C Johnson Associates	24	7	Print services for bluelines
21 Deighan Appraisal Associates	1,096	319	Appraisal services on Martin County: Re Tax Reductions
22 Diane Colbert	16	5	Miscellaneous
23 First Image Mgmt Co	19,398	5,650	Microfiche services
24 Florida Courier Express Inc	1,813	528	Courier services
25 Ford Group Inc	2,732	796	Training Session-"Empowerment for Serving Customers"
26 Gray Harris & Robinson	2,464	718	Legal Professional Services Re: Deltona IUOE Local 673
27 Hartman & Associates Inc	15,980	4,654	Engineering/Planning Professional Services
28 Hewitt Associates LLC	29,035	8,457	Compensation Study
29 IBM Corporation	2,994	872	Network services and maintenance
30 Image Marketing Associates	28,546	8,315	Public Education and Information-Conservation, etc.
31 Marco Island Eagle	176	51	Ad services for Public Education and Information
32 Microsoft Corporation	195	57	Network services and maintenance
33 Mid-Florida Tech	80	23	Software Training for Microsoft Windows Applications
34 Morris-Depew Associates	4,800	1,398	Legal Professional Services Re: Collier Family
35 New Horizons	25	7	Software Training for Microsoft Windows Applications
36 Orlando Tower Service Inc	1,400	408	Radio Communication Services
37 PR Newswire	80	23	Florida Newsline
38 Price Waterhouse	4,070	1,185	Financial Audits
39 Sungard Recovery Services	8,712	2,537	Disaster Recovery Services
40 Topeka Group Inc	155,835	45,389	BTP Labor and Vehicle Credit
41 Topeka Group Inc	551	160	Job Analysis
42 Topeka Group Inc	20,522	5,977	Board Meetings in Florida
43 Topeka Group Inc	5,380	1,567	Corporate Finance-Rate on Equity Business in Florida, Financing
44 Topeka Group Inc	3,105	904	Environmental Services-Audit, Review & Compliance, Spec. Proj. #94CA218
45 Topeka Group Inc	5,516	1,607	Organization Dev-Consulting & Training, CPI
46 Topeka Group Inc	232,379	67,684	Shareholder Serv. - Annual Report, Investor Relations, Shareholders Mtgs.
47 Topeka Group Inc	3,628	1,057	IS-Communication Lines for Computer System
48 Topeka Group Inc	688	200	Corporate Service - SSU Bonds
49 Topeka Group Inc	2,737	797	HR-Consulting, Interpretation of OSHA Reg. Re: Medical Records
50 Topeka Group Inc	4,176	1,216	Sys & Procedures - Lehigh Rate Case Support
51 United Telephone Co of Florida	6,030	1,756	Network services and maintenance for telephone communications
52 XL/Datacomp Inc	694	202	Disaster Recovery Services
53 Accounting Entries	47,273	13,769	Amortization of IS 5 Year Strategic Planning
54 Accounting Entries	2,452	714	Amortization of Training Expenses
55 Applied Overhead	(178,651)	(52,035)	Overhead
56 **Total Administrative & General - Other**	**471,695**	**137,388**	
57			
58 **TOTAL - OTHER**	**471,695**	**540,372**	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [X] Projected [ ]
FPSC Uniform [X] FPSC Non-uniform [X] County Plants [X]

FPSC
Schedule: B-9(S)
Page 25 of 25
Preparer: Kimball

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	(1)	(2)	(3)	(4)
		1994	SEWER	
Line No.	Description	TOTAL COMPANY A&G	FPSC REGULATED SEWER (WITH COUNTIES)	Description of Work Performed
1	TOTAL CONTRACTUAL SERVICES			
2				
3	Direct	0	445,990	
4	Administrative & General	777,940	226,586	
5				
6	TOTAL - CONTRACTUAL SERVICES	777,940	672,575	

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SOUTHERN STATES UTILITIES, INC.

DOCKET NO. 950495-WS

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER AND SEWER

SUPPLEMENTAL INFORMATION REFLECTING INCLUSION OF HERNANDO, HILLSBOROUGH & POLK COUNTIES

MINIMUM FILING REQUIREMENTS SCHEDULE B-11

Analysis of Major Maintenance Projects - Water and Sewer - 1997, 1996, 1995 and 1994
Summary of Total Costs

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended:
Interim [x] Final [x]
Historical [x] Projected [x]
FPSC Uniform [x] FPSC Non-Uniform [x] (County Plants [x]

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

FPSC
Summary Schedule
For Schedule: B-11(W/S)
Page 1 of 29
Preparer: Kimball

Line No.	(1)	(2) Present Sales Revenues	(3) 2% of Revenues	(4) Materials and Supplies	(5) Total M & S Over 2%	(6) Deferred Maintenance Projects: Total Cost	(7) Deferred Maintenance Projects: Annual Amortization
1	**Projected Year 1997:** 1/						
2							
3	**Projected 1996 Test Tear:**						
4	Water	25,638,302	512,766	611,681	98,915	120,130	24,036
5	Sewer	20,943,195	418,864	580,208	161,344	124,314	26,844
6	Totals	46,581,497	931,630	1,191,889	260,259	244,444	50,880
7							
8	**Projected 1995 Interim Period:**						
9	Water	24,087,826	481,757	582,719	100,962	120,130	13,673
10	Sewer	17,648,643	352,973	545,170	192,197	263,763	44,978
11	Totals	41,736,469	834,729	1,127,889	293,160	383,893	58,651
12							
13	**Historic 1994 Period:**						
14	Water	22,849,714	456,994	688,569	231,575	5,580	1,116
15	Sewer	16,350,617	327,012	713,573	386,561	253,263	49,070
16	Totals	39,200,331	784,007	1,402,142	618,135	258,843	50,186
17							
18							

19 1/ Note: The Company does not have a budgeted amount for 1997. However, we anticipate the level of maintenance projects to be approximately
20 the same as the 1996 test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER AND SEWER
1997, 1996, 1995 AND 1994
Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding $10,000 over 2% of Present Renevues)

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

FPSC
Schedule B-11(W/S)
Page 2 of 29
Preparer: Kimball

Purpose:

The purpose of this schedule is to provide an analysis of all water and sewer maintenance projects greater than 2% of test year revenues per plant which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each period, requirements include a description, the total cost or budgeted amount and how the project will be repeated.

Note: In accordance with the requirements above, we have presented schedules detailing water and sewer maintenance expenses compared to 2% of the respective plant revenues for the test year (1996). This information is based upon the projected 1996 expenses which were compiled using the Company's 1995 budget plus the FPSC's attrition allowance of 1.95% for inflation. In addition, we have presented the two years prior to the test year (1994 actual and 1995 budget), as required. The Company does not have a budgeted amount for 1997 at the time of this filing. However, we anticipate the level of maintenance projects to be approximately the same as the 1996 test year.

Discussion:

SSU does not track maintenance projects on an individual basis unless they meet the Company's deferral criteria. A project will be deferred and amortized over the appropriate period (the shorter of 5 years or the recurring life cycle of the project) if it meets both of the following criteria:

1. The total amount of the project must exceed $10,000; and

2. The project must either be a significant one-time repair which is not eligible for capitalizing, a recurring expense which is only incurred every three years or longer, or be mandated for deferral and amortization by FPSC rules (i.e. certain permits and lab testing).

The Company budgets and tracks projects that meet these criteria annually on a plant by plant basis. These deferred assets are recorded in account 186.2 - "Other Deferred Debits" and are amortized to the respective O&M account on a monthly basis over the shorter of 5-years or the recurring cycle of the project.

The Company records all routine maintenance and repairs expense in account 620 (Materials and Supplies) for water and account 720 (Materials and Supplies) for sewer. In order to comply with the requirement for schedule B-11, the Company has included all costs recorded in accounts 620.2, .4, and .6 for water expenses and accounts 720.2, .4, and .6 for sewer expenses. These balances, by plant, represent all routine repairs and maintenance expense including the amortization expense associated with deferred assets, as discussed above. Typical routine repairs can include main breaks, pump motor rewinds, repairs to vehicles, road repair of damage caused by main breaks, etc.

The Company believes that on a uniform basis, the total maintenance expenses do not vary significantly from year to year. Variances in repairs and maintenance will vary on a plant by plant basis due to cyclical repairs or routine maintenance (i.e. plant painting). However, on a Company-wide basis, these variations are sufficiently mitigated to avoid the tedious administration of deferring all maintenance projects for 152 total Company plants and maintaining separate amortization schedules for each. Per the attached summary schedule, note that the Company has projected decreases from $618,135 (in 1994) to $293,160 (in 1995) to $260,259 (in 1996). These decreases, particularly from 1994 actuals to 1995 budget, are mainly due to emergency repairs and maintenance occurring in 1994 as follows:

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER AND SEWER
1997, 1996, 1995 AND 1994
Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding $10,000 over 2% of Present Renevues)

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

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1994 Emergency Repairs:

Deltona Lakes (Water) - Road widening project caused several line breaks	$ 46,707
Deltona Lakes (Sewer) - Several unbudgeted repairs to equipment	49,152
Amelia Island (Water) - Unusual number of line breaks occurred in 1994	37,893
Amelia Island (Sewer) - Unbudgeted repairs to collapsed manhole and lift station	46,735
Marco Island (Water) - Various repairs to pumps, turbidity meter, check valve, etc.	119,323
Lehigh (Sewer) - Inspecting and maintaining sewer lines	69,055
Lehigh (Water) - Unexpected maintenance for generator and blower repairs	39,359
Totals	$ 408,224

Note that these expenses are not considered recurring by the Company and have been excluded from the projected test year. This exclusion accounts for the large decrease in maintenance expense from 194 to 1996. Note also that the annual amortization expense of significant deferred projects ranges between $50,000 - $58,000 for these three years, which is consistent.

Based upon this analysis, we believe individually significant one-time repair or maintenance expenses at an individual plant level are sufficiently mitigated under a uniform Company approach to allow expensing of these maintenance items under $10,000 as incurred, rather than deferral and amortization, which is considered unnecessarily burdensome for administration.

Summary:

Note that the 1996 balances represent the Company's 1995 Budget plus an attrition index factor of 1.95%. Below is a summary of the significant plant maintenance expenses compared to 2% of their respective current revenues for the test years 1995 and 1994. Explanations are provided for all plants where the material and supplies accounts which contain maintenance expenses exceed 2% of present revenues by at least $10,000.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER
1997, 1996, 1995 AND 1994
Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding $10,000 over 2% of Present Renevues)

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

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1997

Per the discussion in the summary section, the Company does not have a budgeted amount for 1997 at the time of this filing. However, we anticipate the level of maintenance projects to be approximately the same as the 1996 test year.

1996

Uniform Plants:

As discussed above, the 1996 expenses were calculated using the Company's 1995 budget plus a 1.95% inflation attrition factor. Therefore, detailed explanation of variances are the same as 1995.

Non-Uniform Plants:

There are no significant variances noted for 1996 Non-Uniform plants.

1995

Uniform Plants:

Amelia Island - $53,540

This variance includes $6,545 for the required painting of 77 fire hydrants and $21,575 for installation of fire hydrant extensions for hubs which are not at least the required 18 inches from the surrounding gate. The budget was reduced by $5,361 due to an anticipated decrease in the number of main breaks experienced in 1994.

Beacon Hills - $26,656

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Burnt Store - $13,895

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Woodmere - $16,750

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Non-Uniform Plants:

There are no significant variances noted for 1995 Non-Uniform plants.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER
1997, 1996, 1995 AND 1994
Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding $10,000 over 2% of Present Renevues)

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

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1994

Uniform Plants:

Amelia Island - $35,678

Several unanticipated main breaks occurred at Amelia in 1994. In addition, the DOT now requires the Company to repave a 50 foot area around the main break, if a road was affected. This is approximately 5 times more costly than the previous patchwork which was previously allowed.

Beacon Hills - $20,867

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Deltona - $37,151

This variance includes a $20,000 capital item which was expensed in error in 1994 and subsequently reclassed to CWIP in May 1995. The remaining balance relates mainly to repairs and maintenance due to 2 new wells and booster pumps which have been added since 1991.

Picciola Island - $10,328

This variance is due to the 1994 painting of a hydro tank for approximately $10,000. This painting was required by DEP under a code enforcement and was not included in the 1995 budget.

Woodmere - $24,659

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Non-Uniform Plants:

Marco Island - $15,194

The variance noted at Marco is mainly due to the high tech nature of the RO plant and the continued decline of the raw water quality since 1992. The brackish raw water has caused unforeseen repairs and maintenance on the RO skids, including higher than anticipated cleaning and maintenance of the membranes.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1996
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]
Conventional Treatment [x] Reverse Osmosis Treatment [X]

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

FPSC
Supplemental Schedule
For Schedule: B-11(W)
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1996 Present Sales Revenues	(4) 2% Of Revenue	(5) 1996 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (5)-(7) (C)
1	**Conventional Treatment:**							
2	Amelia Island	1518	626,789	12,535	66,331	53,796	-	53,796
3	Apache Shores	980	13,217	264	1,172	908	-	908
4	Apple Valley	332	225,763	4,515	1,366	(3,149)	-	(3,149)
5	Bay Lake Estates	784	13,755	275	3,854	3,579	-	3,579
6	Beacon Hills	886	837,201	16,744	44,247	27,503	-	27,503
7	Beecher's Point	472	12,681	254	82	(172)	-	(172)
8	Buena Ventura Lakes		1,211,284	24,226	17,600	(6,626)	-	(6,626)
9	Carlton Village	555	24,019	480	1,305	825	-	825
10	Chuluota	335	117,259	2,345	6,607	4,261	-	4,261
11	Citrus Park	1117	55,124	1,102	4,955	3,852	-	3,852
12	Citrus Springs	9001	317,831	6,353	12,691	6,339	-	6,339
13	Crystal River Highlands	884	12,270	245	464	219	-	219
14	Daetwyler Shores	105	27,909	556	204	(352)	-	(352)
15	Deep Creek	2201	1,574,643	31,493	6,240	(25,253)	-	(25,253)
16	Deltona	18001	5,171,378	103,428	100,686	(2,742)	-	(2,742)
17	Del Ray Manor	336	18,757	395	938	543	-	543
18	Druid Hills	334	70,850	1,417	1,244	(173)	-	(173)
19	East Lake Harris Estates	557	17,788	356	459	103	-	103
20	Enterprise	1807	72,519	1,450	2,447	997	-	997
21	Fern Park	324	32,283	646	2,263	1,618	-	1,618
22	Fern Terrace	552	22,648	453	357	(96)	-	(96)
23	Fisherman's Haven	673	20,817	416	1,591	1,174	-	1,174
24	Fountains	772	4,311	86	2,182	2,096	-	2,096
25	Fox Run	679	20,695	414	4,078	3,864	-	3,864
26	Friendly Center	556	3,135	63	102	39	-	39
27	Geneva Lake Estates	1298	30,060	602	1,428	826	-	826
28	Golden Terrace	992	13,254	265	51	(214)	-	(214)
29	Gospel Island Estates	986	1,412	28	636	608	-	608
30	Grand Terrace	575	18,129	363	612	249	-	249
31	Harmony Homes	326	13,254	265	428	163	-	163
32	Hermits Cove	438	18,163	363	2,131	1,768	-	1,768
33	Hobby Hills	558	13,052	261	306	45	-	45
34	Holiday Haven	573	12,144	243	122	(121)	-	(121)

(A) Includes 620.2_4_6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1996
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]
Conventional Treatment [x] Reverse Osmosis Treatment [X]

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

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Supplemental Schedule
For Schedule: B-11(W)
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1996 Present Sales Revenues	(4) 2% Of Revenue	(5) 1996 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (5)-(7) (C)
1	Holiday Heights	121	10,408	208	1,376	1,168	-	1,168
2	Imperial Mobile Terrace	570	33,436	668	816	147	-	147
3	Intercession City	780	34,244	685	2,814	2,129	-	2,129
4	Interlachen Lake Estates	470	30,881	614	2,090	1,477	-	1,477
5	Jungle Den	1602	10,402	208	122	(86)	-	(86)
6	Keystone Club Estates	1279	29,841	597	979	382	-	382
7	Keystone Heights	1084	208,179	4,164	4,807	643	-	643
8	Kingswood	1701	8,181	164	754	590	-	590
9	Lake Ajay Estates	773	19,144	383	1,285	902	-	902
10	Lake Brantley	325	12,818	256	2,264	2,006	-	2,006
11	Lake Conway Park	104	15,859	317	204	(113)	-	(113)
12	Lake Harriet Estates	323	50,884	1,018	1,448	430	-	430
13	Lakeside	995	14,410	288	2,407	2,118	-	2,118
14	Lakeview Villas	1054	1,507	30	602	572	-	572
15	Lehigh	2901	2,033,516	40,670	25,966	(14,705)	9,756	(24,461)
16	Leilani Heights	875	80,265	1,605	2,844	1,239	-	1,239
17	Leisure Lakes	2401	24,738	495	4,526	4,032	-	4,032
18	Marco Shores	2802	66,158	1,323	3,670	2,347	-	2,347
19	Marion Oaks	11001	391,781	7,836	10,134	2,298	-	2,298
20	Meredith Manor	330	138,259	2,765	1,366	(1,399)	-	(1,399)
21	Morningview	562	7,461	149	245	96	-	96
22	Oak Forest	993	25,728	515	1,144	629	-	629
23	Oakwood	1702	25,109	502	306	(196)	-	(196)
24	Palmetto Country Club	579	31,673	633	612	(21)	-	(21)
25	Palm Port	440	12,946	259	1,865	1,606	-	1,606
26	Palm Terrace	1428	180,282	3,206	2,457	(749)	-	(749)
27	Palm Valley	2301	37,934	758	4,628	3,870	-	3,870
28	Palms Mobile Home Park	559	5,787	116	357	241	-	241
29	Picciola Island	564	22,821	456	1,835	1,378	-	1,376
30	Pine Ridge	9002	277,758	5,555	7,383	1,828	-	1,826
31	Pine Ridge Estates	782	33,574	671	3,955	3,284	-	3,284
32	Piney Woods	553	31,486	630	2,855	2,225	-	2,225
33	Point O' Woods	987	47,144	943	583	(360)	-	(360)
34	Pomona Park	443	22,747	455	887	432	-	432
35	Postmaster Village	1085	28,888	574	1,478	904	-	904

(A) Includes 620.2..4..6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1996
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]
Conventional Treatment [x] Reverse Osmosis Treatment [X]

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

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Supplemental Schedule
For Schedule: B-11(W)
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1996 Present Sales Revenues	2% Of Revenue	1996 Mat. & Supplies (A)	$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	Quail Ridge	578	3,533	71	459	388	-	388
2	Remington Forest	2302	21,183	424	1,927	1,503	-	1,503
3	River Grove	442	14,954	299	2,253	1,954	-	1,954
4	River Park	439	34,890	694	2,284	1,590	-	1,590
5	Rosemont	988	31,072	621	432	(190)	-	(190)
6	Salt Springs	1115	36,296	726	714	(12)	-	(12)
7	Samira Villas	1118	2,142	43	245	202	-	202
8	Silver Lake Estates	574	418,118	8,362	5,709	(2,653)	-	(2,653)
9	Silver Lake Oaks	473	3,739	75	825	751	-	751
10	Skycrest	551	15,057	301	734	433	-	433
11	Spring Gardens	894	18,943	399	294	(105)	-	(105)
12	St. Johns Highlands	471	8,765	175	704	528	-	528
13	Stone Mountain	565	2,078	42	275	234	-	234
14	Sugar Mill	1801	73,301	1,466	6,239	4,773	-	4,773
15	Sugar Mill Woods	989	828,251	16,565	10,094	(6,492)	-	(6,492)
16	Sunny Hills	28001	76,299	1,526	2,630	1,104	-	1,104
17	Sunshine Parkway	560	36,388	726	1,427	700	-	700
18	Tropical Park	781	73,375	1,468	3,283	1,815	-	1,815
19	University Shores	106	820,303	16,406	13,462	(2,944)	1,116	(4,060)
20	Valencia Terrace	554	47,303	946	1,865	919	-	919
21	Venetian Village	567	19,478	390	489	100	-	100
22	Welaka	447	15,048	301	581	280	-	280
23	Westmont	122	24,139	483	265	(218)	-	(218)
24	Windsong	783	18,246	325	1,559	1,235	-	1,235
25	Woodmere	898	324,993	6,500	23,704	17,204	-	17,204
26	Wootens	446	2,362	47	968	921	-	921
27	Zephyr Shores	1427	52,156	1,043	663	(381)	-	(381)
28								
29	Sub-total		17,853,386	363,068	474,324	121,257	10,872	110,386
30								
31	Reverse Osmosis Treatment:							
32	Burnt Store	2202	198,278	3,766	17,015	13,250	-	13,250
33	Marco Island	2601	7,796,639	155,833	120,342	(35,591)	13,184	(48,755)
34								
35	Sub-total		7,994,917	159,599	137,357	(22,341)	13,184	(35,505)
36								
37	County Plants:							
38	Gibsonia Estates	215	18,903	336	1,715	1,377	-	1,377
39	Hershel Heights	1902	48,844	999	891	(108)	-	(108)
40	Lake Gibson Estates	210	115,855	2,317	4,037	1,720	-	1,720
41	Orange Hill	214	44,703	894	2,898	2,004	-	2,004
42	Seaboard	1906	735,204	14,704	19,063	4,359	-	4,359
43	Spring Hill	2701	5,728,437	114,569	38,533	(76,036)	-	(76,036)
44	Valrico Hills	1901	60,384	1,208	3,712	2,504	-	2,504
45								
46	Sub-total		6,751,430	135,029	70,949	(64,180)	-	(64,180)
47								
48	Total Company		32,599,732	647,795	682,630	34,736	24,036	10,700

(A) Includes 620.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]
Conventional Treatment [x] Reverse Osmosis Treatment [X]

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least $10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

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Line No.	(1) Plant Name	(2) Description	(3) Project Number	(4) Total Cost	(5) Amortization Period (In Months)	(6) Beg Date	(7) 1996 Amortization Expense	(8) Unamortized Balance 12-31-96	(9) Expense Account
1	Conventional Treatment:								
2	University Shores	Painting	92EC036	710	60	9/92	144	84	620
3	University Shores	Painting	92EC036	4,870	60	9/92	972	655	635
4	Lehigh	Disinfect 3 Storage Tanks	95ES003	48,750	60	7/95	9,756	34,116	635
5									
6	Sub-total			54,330			10,872	34,865	
7									
8	Reverse Osmosis Treatment:								
9	Marco Island	Paint Pipe on Bridge Crossing	95ES004	65,800	60	6/95	13,164	44,957	635
10									
11	Total Company			120,130			24,036	79,822	

Note: There are no deferred asset projects from County Regulated water plants in 1996.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1995
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1995 Present Sales Revenues	(4) 2% Of Revenue	(5) 1995 Mnt. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	FPSC Uniform Plants:							
2	Amelia Island	1518	576,169	11,523	65,063	53,540	-	53,540
3	Apache Shores	980	13,217	264	1,150	886	-	886
4	Apple Valley	332	221,918	4,438	1,340	(3,098)	-	(3,098)
5	Bay Lake Estates	784	13,361	267	3,780	3,513	-	3,513
6	Beacon Hills	886	837,201	16,744	43,400	26,656	-	26,656
7	Beecher's Point	472	12,252	245	80	(165)	-	(165)
8	Burnt Store	2202	139,745	2,795	16,690	13,895	-	13,895
9	Carlton Village	555	22,157	443	1,280	837	-	837
10	Chukrota	335	115,508	2,310	6,480	4,170	-	4,170
11	Citrus Park	1117	54,034	1,081	4,860	3,779	-	3,779
12	Citrus Springs	9001	307,304	6,146	12,448	6,302	-	6,302
13	Crystal River Highlands	984	11,746	235	455	220	-	220
14	Daetwyler Shores	105	27,909	558	200	(356)	-	(356)
15	Deltona	18001	5,054,884	101,093	98,760	(2,333)	-	(2,333)
16	Del Ray Manor	336	20,695	414	920	506	-	506
17	Druid Hills	334	70,850	1,417	1,220	(197)	-	(197)
18	East Lake Harris Estates	557	17,636	353	450	97	-	97
19	Fern Park	324	32,187	644	2,220	1,576	-	1,576
20	Fern Terrace	552	22,450	449	350	(99)	-	(99)
21	Fisherman's Haven	873	20,532	411	1,560	1,149	-	1,149
22	Fountains	772	3,994	80	2,140	2,060	-	2,060
23	Fox Run	879	20,011	400	4,000	3,600	-	3,600
24	Friendly Center	556	3,104	62	100	38	-	38
25	Golden Terrace	992	13,188	263	50	(213)	-	(213)
26	Gospel Island Estates	986	1,412	28	625	597	-	597
27	Grand Terrace	575	18,128	363	600	237	-	237
28	Harmony Homes	328	13,228	265	420	155	-	155
29	Hermits Cove	438	16,163	363	2,090	1,727	-	1,727
30	Hobby Hills	558	13,052	261	300	39	-	39
31	Holiday Haven	573	12,144	243	120	(123)	-	(123)
32	Holiday Heights	121	10,378	206	1,350	1,142	-	1,142
33	Imperial Mobile Terrace	570	33,436	669	800	131	-	131
34	Intercession City	780	33,932	679	2,760	2,081	-	2,081
35	Interlachen Lake Estates	470	30,468	609	2,050	1,441	-	1,441
36	Jungle Den	1802	10,402	208	120	(88)	-	(88)
37	Keystone Heights	1094	206,350	4,127	4,715	588	-	588
38	Kingswood	1701	8,186	163	740	577	-	577
39	Lake Ajay Estates	773	17,698	354	1,260	906	-	906
40	Lake Brantley	325	12,815	256	2,220	1,964	-	1,964
41	Lake Conway Park	104	15,805	316	200	(116)	-	(116)
42	Lake Harriet Estates	323	50,711	1,014	1,420	406	-	406
43	Lakeview Villas	1054	1,507	30	590	560	-	560
44	Leilani Heights	675	79,766	1,595	2,790	1,195	-	1,195

(A) Includes 620.2,.4,.8 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.8 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1995
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(W)
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1995 Present Sales Revenues	(4) 2% Of Revenue	(5) 1995 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	Leisure Lakes	2401	24,733	495	4,440	3,945	-	3,945
2	Marco Shores	2602	64,213	1,284	3,600	2,316	-	2,316
3	Marion Oaks	11001	371,497	7,430	9,940	2,510	-	2,510
4	Meredith Manor	330	139,258	2,785	1,340	(1,425)	-	(1,425)
5	Morningview	562	7,368	147	240	93	-	93
6	Oak Forest	993	25,356	507	1,122	615	-	615
7	Oakwood	1702	24,992	500	300	(200)	-	(200)
8	Palisades Country Club	578	20,869	419	600	181	-	181
9	Palm Port	440	12,512	250	1,830	1,580	-	1,580
10	Palm Terrace	14291	159,802	3,196	2,410	(786)	-	(786)
11	Palms Mobile Home Park	558	5,787	116	350	234	-	234
12	Picciola Island	584	22,747	455	1,800	1,345	-	1,345
13	Pine Ridge	807	233,830	4,679	7,242	2,563	-	2,563
14	Pine Ridge Estates	782	33,574	671	3,880	3,209	-	3,209
15	Piney Woods	553	31,380	628	2,800	2,172	-	2,172
16	Point O' Woods	987	46,022	920	572	(348)	-	(348)
17	Pomona Park	443	22,306	446	870	424	-	424
18	Postmaster Village	1095	28,318	566	1,450	884	-	884
19	Quail Ridge	578	3,557	71	450	379	-	379
20	River Grove	442	14,954	299	2,210	1,911	-	1,911
21	River Park	439	34,342	687	2,240	1,553	-	1,553
22	Rosemont	988	29,853	597	424	(173)	-	(173)
23	Salt Springs	1115	35,786	716	700	(16)	-	(16)
24	Samira Villas	1118	2,142	43	240	197	-	197
25	Silver Lake Estates	574	428,234	8,565	5,600	(2,965)	-	(2,965)
26	Silver Lake Oaks	473	3,574	71	810	739	-	739
27	Skycrest	551	14,980	300	720	420	-	420
28	St. Johns Highlands	471	8,637	173	690	517	-	517
29	Stone Mountain	585	1,992	40	270	230	-	230
30	Sugar Mill	1901	72,295	1,446	6,120	4,674	-	4,674
31	Sugar Mill Woods	988	907,339	18,147	8,900	(6,247)	-	(6,247)
32	Sunny Hills	28001	75,351	1,507	2,580	1,073	-	1,073
33	Sunshine Parkway	560	32,224	644	1,400	756	-	756
34	Tropical Park	781	73,015	1,460	3,220	1,760	-	1,760
35	University Shores	108	764,758	15,295	13,205	(2,090)	1,116	(3,206)
36	Venetian Village	567	19,180	383	480	97	-	97
37	Weleka	447	14,813	296	570	274	-	274
38	Westmont	122	23,427	469	260	(209)	-	(209)
39	Windsong	783	16,248	325	1,530	1,205	-	1,205
40	Woodmere	888	324,983	6,500	23,250	16,750	-	16,750
41	Wootens	446	2,196	44	950	906	-	906
42	Zephyr Shores	1427	52,156	1,043	650	(393)	-	(393)
43								
44	Sub-total		12,349,074	246,981	417,421	170,440	1,116	169,324

(A) Includes 620.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1995
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(W)
Page 12 of 29
Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1995 Present Sales Revenue	(4) 2% Of Revenue	(5) 1995 Mat. & Supplies (A)	(6) Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	FPSC Non-Uniform:							
2	Buena Ventura Lakes		-	-	-	-	-	-
3	Deep Creek	2201	1,515,819	30,312	6,120	(24,192)	-	(24,192)
4	Enterprise	1807	68,732	1,375	2,400	1,025	-	1,025
5	Geneva Lake Estates	1298	29,144	583	1,400	817	-	817
6	Keystone Club Estates	1278	28,934	578	960	381	-	381
7	Lakeside	995	13,954	279	2,361	2,082	-	2,082
8	Lehigh	2901	1,977,053	39,541	25,468	(14,072)	4,878	(18,950)
9	Marco Island	2801	7,983,331	159,667	118,040	(41,627)	7,679	(49,306)
10	Palm Valley	2301	37,675	754	4,540	3,787	-	3,787
11	Remington Forest	2302	19,224	384	1,890	1,506	-	1,506
12	Spring Gardens	994	19,306	386	288	(98)	-	(98)
13	Valencia Terrace	554	45,780	916	1,830	914	-	914
14								
15	Sub-total		11,738,752	234,775	165,298	(69,477)	12,557	(82,034)
16								
17	County Plants:							
18	Gibsonia Estates	215	16,535	331	1,683	1,352	-	1,352
19	Horshoe Heights	1802	49,884	998	874	(124)	-	(124)
20	Lake Gibson Estates	210	115,035	2,301	3,959	1,658	-	1,658
21	Orange Hill	214	44,447	888	2,843	1,954	-	1,954
22	Seaboard	1906	730,554	14,611	18,699	4,088	-	4,088
23	Spring Hill	2701	5,556,216	111,124	37,798	(73,326)	-	(73,326)
24	Valrico Hills	1901	63,735	1,275	3,641	2,366	-	2,366
25								
26	Sub-total		6,576,406	131,529	69,495	(62,033)	-	(62,033)
27								
28	Total Company		30,864,232	613,286	662,214	38,829	13,073	25,256

(A) Includes 620.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least $10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11.1(W)
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Description	(3) Project Number	(4) Total Cost	(5) Amortization Period (In Months)	(6) Beg Date	(7) 1995 Amortization Expense	(8) Unamortized Balance 12-31-95	(9) Expense Account
1	**FPSC Uniform:**								
2	University Shores	Painting	92EC036	710	60	9/92	144	238	620
3	University Shores	Painting	92EC036	4,870	60	9/92	972	1,627	635
4									
5	**Sub-total**			**5,580**			**1,116**	**1,865**	
6									
7	**FPSC Non-Uniform:**								
8	Lehigh	Disinfect 3 Storage Tanks	95ES003	48,750	60	7/95	4,878	43,872	635
9	Marco Island	Paint Pipe on Bridge Crossing	95ES004	65,800	60	6/95	7,679	58,121	635
10									
11	**Sub-total**			**114,550**			**12,557**	**101,993**	
12									
13	**Total Company**			**120,130**			**13,673**	**103,858**	

Note: There are no deferred asset projects from County Regulated water plants in 1995.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1994
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(W)
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1994 Present Sales Revenues	(4) 2% Of Revenue	(5) 1994 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (5)-(7) (C)
1	FPSC Uniform Plants:							
2	Amelia Island	1518	535,469	10,709	46,387	35,678	-	35,678
3	Apache Shores	890	12,830	257	750	493	-	493
4	Apple Valley	332	210,783	4,216	10,983	6,767	-	6,767
5	Bay Lake Estates	784	12,044	241	456	215	-	215
6	Beacon Hills	886	802,468	16,049	36,916	20,867	-	20,867
7	Beecher's Point	472	13,108	262	1,353	1,091	-	1,091
8	Burnt Store	2202	95,688	1,914	10,999	9,085	-	9,085
9	Carlton Village	555	21,001	420	1,551	1,131	-	1,131
10	Chuluota	335	119,783	2,396	2,226	(170)	-	(170)
11	Citrus Park	1117	51,817	1,036	3,846	2,810	-	2,810
12	Citrus Springs	9001	297,106	5,942	9,766	3,824	-	3,824
13	Crystal River Highlands	984	11,718	234	1,026	792	-	792
14	Deetwyler Shores	105	27,084	542	-	(542)	-	(542)
15	Deltona	18001	4,532,211	90,644	127,795	37,151	-	37,151
16	Del Ray Manor	336	20,956	419	3,816	3,397	-	3,397
17	Druid Hills	334	87,507	1,350	6,767	5,417	-	5,417
18	East Lake Harris Estates	557	17,022	340	424	84	-	84
19	Fern Park	324	31,436	629	2,572	1,943	-	1,943
20	Fern Terrace	552	22,310	446	41	(405)	-	(405)
21	Fisherman's Haven	673	19,440	389	1,735	1,346	-	1,346
22	Fountains	772	5,444	109	1,217	1,108	-	1,108
23	Fox Run	678	18,315	366	6,174	5,808	-	5,808
24	Friendly Center	556	2,835	57	-	(57)	-	(57)
25	Golden Terrace	992	12,856	257	-	(257)	-	(257)
26	Gospel Island Estates	986	1,278	26	6	(20)	-	(20)
27	Grand Terrace	575	20,862	417	403	(14)	-	(14)
28	Harmony Homes	326	11,565	231	976	745	-	745
29	Hermits Cove	438	17,904	358	3,197	2,839	-	2,839
30	Hobby Hills	558	13,630	273	32	(241)	-	(241)
31	Holiday Haven	573	11,803	236	72	(164)	-	(164)
32	Holiday Heights	121	9,581	192	975	783	-	783
33	Imperial Mobile Terrace	570	30,943	619	1,370	751	-	751
34	Intercession City	780	33,882	674	1,985	1,311	-	1,311
35	Interlachen Lake Estates	470	30,061	601	8,171	7,570	-	7,570
36	Jungle Den	1802	9,575	192	10	(182)	-	(182)
37	Keystone Heights	1094	192,713	3,854	7,743	3,889	-	3,889
38	Kingswood	1701	8,187	163	250	87	-	87
39	Lake Ajay Estates	773	22,254	445	3,000	2,555	-	2,555
40	Lake Brantley	325	11,282	226	208	(18)	-	(18)
41	Lake Conway Park	104	14,488	289	72	(217)	-	(217)
42	Lake Harriet Estates	323	47,304	946	1,891	945	-	945
43	Lakeview Villas	1054	1,733	35	204	169	-	169
44	Leilani Heights	875	76,071	1,521	5,723	4,202	-	4,202

(A) Includes 620.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1994
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(W)
Page 15 of 28
Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1994 Present Sales Revenues	(4) 2% Of Revenue	(5) 1994 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	Leisure Lakes	2401	24,078	482	3,638	3,156	-	3,156
2	Marco Shores	2802	50,854	1,017	10,873	9,856	-	9,856
3	Marion Oaks	11001	382,080	7,242	10,656	3,414	-	3,414
4	Meredith Manor	330	133,205	2,664	5,872	3,208	-	3,208
5	Morningview	562	7,474	148	36	(113)	-	(113)
6	Oak Forest	993	23,500	470	243	(227)	-	(227)
7	Oakwood	1702	24,774	495	-	(495)	-	(495)
8	Palisades Country Club	579	18,186	364	18	(346)	-	(346)
9	Palm Port	440	11,533	231	2,913	2,682	-	2,682
10	Palm Terrace	1429	148,905	2,978	2,416	(562)	-	(562)
11	Palms Mobile Home Park	559	5,375	107	61	(46)	-	(46)
12	Picciola Island	584	20,905	418	10,746	10,328	-	10,328
13	Pine Ridge	9002	209,410	4,188	6,396	2,208	-	2,208
14	Pine Ridge Estates	782	36,847	737	400	(337)	-	(337)
15	Piney Woods	553	28,895	588	1,081	493	-	493
16	Point O' Woods	887	44,186	884	1,263	378	-	378
17	Pomona Park	443	24,215	484	1,215	731	-	731
18	Postmaster Village	1095	27,073	541	2,491	1,950	-	1,950
19	Quail Ridge	578	3,239	65	-	(65)	-	(65)
20	River Grove	442	14,815	296	2,939	2,643	-	2,643
21	River Park	438	33,850	673	2,125	1,452	-	1,452
22	Rossmont	988	28,225	564	1,686	1,122	-	1,122
23	Salt Springs	1115	48,581	891	23	(868)	-	(868)
24	Samra Villas	1118	1,871	37	118	82	-	82
25	Silver Lake Estates	574	357,264	7,145	8,174	1,029	-	1,029
26	Silver Lake Oaks	473	3,834	73	65	(8)	-	(8)
27	Skycrest	551	14,752	295	210	(85)	-	(85)
28	St. Johns Highlands	471	8,422	168	179	11	-	11
29	Stone Mountain	585	1,808	36	532	496	-	496
30	Sugar Mill	1801	66,685	1,333	4,874	3,541	-	3,541
31	Sugar Mill Woods	988	700,840	14,013	15,464	1,451	-	1,451
32	Sunny Hills	26001	70,491	1,410	2,554	1,144	-	1,144
33	Sunshine Parkway	560	34,228	685	3,854	3,169	-	3,169
34	Tropical Park	781	72,823	1,456	5,716	4,260	-	4,260
35	University Shores	106	746,547	14,931	9,108	(5,823)	1,116	(6,939)
36	Venetian Village	567	18,072	361	1,363	1,002	-	1,002
37	Welaka	447	14,609	292	488	196	-	196
38	Westmont	122	21,810	436	-	(436)	-	(436)
39	Windsong	783	15,780	315	314	(1)	-	(1)
40	Woodmere	988	307,913	6,158	30,817	24,659	-	24,659
41	Wootens	446	2,141	43	359	316	-	316
42	Zephyr Shores	1427	44,178	884	30	(854)	-	(854)
43								
44	Sub-total		11,361,833	227,237	464,009	236,772	1,116	235,656

(A) Includes 620.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts exclude all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1994
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

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Line No.	(1) Plant Name	(2) Plant No.	(3) 1994 Present Sales Revenues	(4) 2% Of Revenues	(5) 1994 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	**FPSC Non-Uniform:**							
2	Buena Ventura Lakes	-	-	-	-	-	-	-
3	Deep Creek	2201	1,175,305	23,506	5,481	(18,025)	-	(18,025)
4	Enterprise	1807	71,571	1,431	1,221	(210)	-	(210)
5	Geneva Lake Estates	1298	22,362	447	360	(87)	-	(87)
6	Keystone Club Estates	1279	32,883	658	1,373	715	-	715
7	Lakeside	995	-	-	-	-	-	-
8	Lehigh	2901	2,013,520	40,270	33,013	(7,257)	-	(7,257)
9	Marco Island	2801	8,119,840	162,393	177,587	15,194	-	15,194
10	Palm Valley	2301	37,332	747	2,568	1,821	-	1,821
11	Remington Forest	2302	15,288	305	2,957	2,652	-	2,652
12	Spring Gardens	984	-	-	-	-	-	-
13	Valencia Terrace	554	-	-	-	-	-	-
14								
15	Sub-total		11,487,881	229,758	224,560	(5,198)	-	(5,198)
16								
17	**County Plants:**							
18	Gibsonia Estates	215	15,737	315	1,659	1,344	-	1,344
19	Hershel Heights	1902	46,790	936	1,069	133	-	133
20	Lake Gibson Estates	210	114,420	2,288	6,901	4,613	-	4,613
21	Orange Hill	214	44,229	885	3,535	2,650	-	2,650
22	Seaboard	1906	699,340	13,987	19,975	5,988	-	5,988
23	Spring Hill	2701	5,125,499	102,510	40,358	(62,152)	-	(62,152)
24	Valrico Hills	1901	63,880	1,278	2,850	1,572	-	1,572
25								
26	Sub-total		6,109,883	122,198	76,347	(45,851)	-	(45,851)
27								
28	Total Company		28,958,887	578,192	764,916	186,724	1,116	184,608

(A) Includes 620.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(W)).

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least $10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

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Line No.	(1) Plant Name	(2) Description	(3) Project Number	(4) Total Cost	(5) Amortization Period (In Months)	(6) Beg Date	(7) 1994 Amortization Expense	(8) Unamortized Balance 12-31-94	(9) Expense Account
1	**FPSC Uniform:**								
2	University Shores	Painting	92EC036	710	60	9/92	144	382	620
3	University Shores	Painting	92EC036	4,870	60	9/92	972	2,599	635
4	**Sub-total**			**5,580**			**1,116**	**2,981**	
5									
6	**Total Company**			**5,580**			**1,116**	**2,981**	

Note: There are no deferred asset projects from FPSC Non-Uniform or County Regulated water plants in 1994.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER
1997, 1996, 1995 AND 1994
Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding $10,000 over 2% of Present Renevues)

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

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1997

Per the discussion in the summary section, the Company does not have a budgeted amount for 1997 at the time of this filing. However, we anticipate the level of maintenance projects to be approximately the same as the 1996 test year.

1996

Uniform Plants:

As discussed above, the 1996 expenses were calculated using the Company's 1995 budget plus a 1.95% inflation attrition factor. Therefore, detailed explanation of variances are the same as 1995.

Non-Uniform Plants:

Same as 1996 Uniform Plants explanation above.

1995

Uniform Plants:

Amelia Island - $19,398

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Burnt Store - $44,925

Variance is mainly due to the TV'ing of sewer mains budgeted in 1995, which totals $40,000. All other budgeted costs represent ongoing routine repairs and maintenance items.

Non-Uniform Plants:

Lehigh - $14,595

There is a decrease from the 1994 variance since that year included $77,000 of TV'ing of sewer lines. These costs are budgeted at Burnt Store, Deep Creek and Marco Island in 1995.

Marco Island - $10,686

Variance is partially due to the TV'ing of sewer mains budgeted in 1995. Note that the variance is not as significant at Marco Island due to the higher present revenues. All other budgeted costs represent ongoing routine repairs and maintenance items.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER
1997, 1996, 1995 AND 1994
Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding $10,000 over 2% of Present Renevues)

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

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1994

Uniform Plants:

Amelia Island - $45,034

1994 maintenance included $13,000 for the repair of a crushed sewer main caused by a collapsed manhole. In addition, there were several repairs of equipment, such as pump rebuilds, that were necessary during the year which are considered routine maintenance and repairs.

Beacon Hills - $46,019

There was a major repair of $15,000 to repair a driveway and repair a sewer line in 1994. Other costs incurred represented ongoing routine repairs and maintenance items.

Chuluota - $10,812

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Deltona - $30,925

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Fisherman's Haven - $16,381

Sewer mains were TV'd in 1994 and four major breaks were detected. Repairs of these breaks totaled approximately $14,000.

Leilani Heights - $25,966

Two significant main breaks cost approximately $16,000 to repair in 1994. In addition, $5,000 was spent to clean sewer lines.

Sugar Mill Woods - $12,192

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

University Shores - $20,369

The Company upgraded an existing bridge filter for approximately $6,600. All other costs incurred represented ongoing routine repairs and maintenance items.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER
1997, 1996, 1995 AND 1994
Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding $10,000 over 2% of Present Renevues)

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

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Non-Uniform Plants:

Enterprise - $17,261

A tropical storm caused excess storm water to overflow a lift station in 1994. Approximately $8,000 was spent to have 21 loads of overflow pumped out.

Lehigh - $77,732

This variance is due to $77,000 spent to TV and video sewer lines as part of the ongoing program in the South Region. This is a continuing which is also budgeted for 1995 and 1996. Therefore, there is no basis for deferral and amortization since the costs are considered recurring.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1996
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(S)
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1996 Present Sales Revenues	(4) 2% Of Revenue	(5) 1996 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	FPSC Jurisdiction Plants:							
2	Amelia Island	1518	1,238,599	24,732	43,298	18,566	-	18,566
3	Apache Shores	980	24,534	491	270	(221)	-	(221)
4	Apple Valley	332	63,209	1,264	510	(754)	-	(754)
5	Beacon Hills	886	1,411,858	28,233	30,463	2,229	-	2,229
6	Beecher's Point	472	14,235	285	3,772	3,487	-	3,487
7	Buena Ventura Lakes		2,731,274	54,625	24,407	(30,218)	-	(30,218)
8	Burnt Store	2202	286,322	5,926	53,677	47,750	3,468	44,282
9	Chuluota	335	45,577	912	10,440	9,528	-	9,528
10	Citrus Park	1117	84,808	1,882	1,223	(669)	-	(669)
11	Citrus Springs	9001	211,020	4,220	5,764	1,544	-	1,544
12	Deep Creek	2201	1,798,389	35,968	32,063	(3,905)	-	(3,905)
13	Deltona	18001	1,810,132	36,203	39,271	3,068	-	3,068
14	Enterprise	1807	61,284	1,026	4,282	3,256	-	3,256
15	Fisherman's Haven	673	46,824	932	6,402	5,470	-	5,470
16	Florida Cent Comm Park	340	108,301	2,166	2,468	302	-	302
17	Fox Run	678	39,857	797	739	(58)	-	(58)
18	Holiday Haven	573	25,860	513	1,897	1,383	-	1,383
19	Jungle Den	1802	27,727	555	3,629	3,075	-	3,075
20	Lehigh	2901	2,588,705	51,774	71,457	19,683	2,514	17,169
21	Leilani Heights	875	152,288	3,046	10,562	7,517	6,456	1,061
22	Leisure Lakes	2401	59,551	1,191	2,471	1,280	-	1,280
23	Marco Island	2801	2,884,480	59,890	91,755	31,865	7,292	24,573

(A) Includes 720.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(S)).

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1996
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(S)
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1996 Present Sales Revenues	(4) 2% Of Revenue	(5) 1996 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortizations (B)	(8) Other (6)-(7) (C)
1	Marco Shores	2802	101,019	2,020	956	(1,184)	-	(1,184)
2	Marion Oaks	11001	437,003	8,740	7,483	(1,257)	-	(1,257)
3	Meredith Manor	330	15,381	308	510	202	-	202
4	Morningview	562	13,198	264	510	246	-	246
5	Palm Port	440	34,335	687	4,282	3,595	-	3,595
6	Palm Terrace	1429	301,820	6,032	8,319	2,287	-	2,287
7	Park Manor	444	17,751	355	2,549	2,194	-	2,194
8	Point O' Woods	987	44,520	890	1,406	515	-	515
9	Salt Springs	1115	81,476	1,630	3,996	2,367	-	2,367
10	Silver Lake Oaks	473	8,696	174	1,060	887	-	887
11	South Forty	1113	48,802	982	2,588	1,577	-	1,577
12	Spring Gardens	884	28,739	575	674	99	-	99
13	Sugar Mill	1801	186,581	3,731	3,548	(183)	-	(183)
14	Sugar Mill Woods	988	841,564	16,831	15,904	(2,927)	-	(2,927)
15	Sunny Hills	28001	55,514	1,110	2,182	1,071	-	1,071
16	Sunshine Parkway	560	107,072	2,141	1,071	(1,071)	-	(1,071)
17	Tropical Isles	2101	45,402	908	4,782	3,874	-	3,874
18	University Shores	106	1,818,512	36,370	48,549	12,179	3,814	8,365
19	Valencia Terrace	554	87,784	1,756	1,286	(68)	-	(69)
20	Venetian Village	567	29,773	595	1,631	1,036	-	1,036
21	Woodmere	988	609,374	12,187	25,080	12,892	3,300	9,592
22	Zephyr Shores	1427	115,248	2,305	1,122	(1,183)	-	(1,183)
23								
24	Sub-total		20,943,195	418,864	580,208	161,344	26,844	134,500
25								
26	County Plants:							
27	Lake Gibson Estates	210	72,203	1,444	27,224	25,780	-	25,780
28	Seaboard	1806	1,188,861	23,797	28,532	4,734	-	4,734
29	Spring Hill	2701	2,422,145	48,443	46,485	(1,956)	15,089	(17,057)
30	Valrico Hills	1901	42,600	852	6,574	5,722	-	5,722
31								
32	Sub-total		3,726,809	74,536	108,814	34,278	15,089	19,179
33								
34	Total Company		24,670,004	493,400	689,023	195,623	41,943	153,680

(A) Includes 720.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(S)).

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5, above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1996
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least $10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Description	(3) Project Number	(4) Total Cost	(5) Amortization Period (In Months)	(6) Beg Date	(7) 1996 Amortization Expense	(8) Unamortized Balance 12-31-96	(9) Expense Account
1	**FPSC Jurisdiction Plants:**								
2	Burnt Store	Paint WWTP	95ES001	10,500	36	3/95	3,468	4,142	735
3	Lehigh	WWTP Painting	93ES019	15,060	36	7/93	2,514	-	735
4	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	32,291	60	8/94	6,456	16,688	735
5	Marco Island	Paint Canal Crossing Pipe	93ES026	37,485	36	8/93	7,292	-	731
6	University Shores	University Shores Painting	92EC036	1,367	60	9/92	276	174	720
7	University Shores	University Shores Painting	92EC036	9,076	60	9/92	1,812	1,215	735
8	University Shores	Remove Sludge From Ponds	92EC040	8,635	60	1/92	1,726	-	735
9	Woodmere	Remove Grit From WWTP and Surge Tank	93EN031	9,900	36	1/94	3,300	-	735
10									
11	**Sub-total**			124,314			26,844	22,219	
12									
13	**County Plants:**								
14	Spring Hill	WWTP Expansion	94EA010	60,394	48	9/93	15,099	25,164	731
15									
16	**Sub-total**			60,394			15,099	25,164	
17									
18	**Total Company**			184,708			41,943	47,383	

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1995
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [X] Final [ ]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
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Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1995 Present Sales Revenues	(4) 2% Of Revenue	(5) 1995 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	**FPSC Uniform Plants:**							
2	Amelia Island	1518	1,153,585	23,072	42,470	19,398	-	19,398
3	Apache Shores	990	24,438	489	265	(224)	-	(224)
4	Apple Valley	332	63,170	1,263	500	(763)	-	(763)
5	Beacon Hills	986	1,380,647	27,813	29,880	2,267	-	2,267
6	Beecher's Point	472	14,154	283	3,700	3,417	-	3,417
7	Burnt Store	2202	241,785	4,835	52,650	47,815	2,890	44,925
8	Chuluota	335	45,108	902	10,240	9,338	-	9,338
9	Citrus Park	1117	92,375	1,848	1,200	(648)	-	(648)
10	Citrus Springs	906	209,688	4,194	5,654	1,460	-	1,460
11	Deltona	1906	1,784,717	35,694	38,520	2,826	2,652	174
12	Fisherman's Haven	673	46,624	932	6,280	5,348	-	5,348
13	Florida Cent Comm Park	340	106,224	2,124	2,440	316	-	316
14	Fox Run	678	38,585	771	725	(46)	-	(46)
15	Holiday Haven	573	25,852	513	1,860	1,347	-	1,347
16	Jungle Den	1802	27,651	553	3,560	3,007	-	3,007
17	Leilani Heights	675	152,149	3,043	10,360	7,317	7,399	(82)
18	Leisure Lakes	2401	58,538	1,191	2,424	1,233	-	1,233
19	Marco Shores	2602	97,711	1,954	840	(1,114)	-	(1,114)
20	Marion Oaks	1106	427,258	8,545	7,340	(1,205)	-	(1,205)
21	Meredith Manor	330	14,840	297	500	203	-	203
22	Morningview	562	13,180	263	500	237	-	237
23	Palm Port	440	32,713	654	4,200	3,546	-	3,546
24	Palm Terrace	1429	301,126	6,023	8,160	2,137	-	2,137
25	Park Manor	444	16,770	335	2,500	2,165	-	2,165
26	Point O' Woods	987	42,347	847	1,379	532	-	532
27	Salt Springs	1115	79,839	1,597	3,920	2,323	-	2,323
28	Silver Lake Oaks	473	8,398	168	1,040	872	-	872
29	South Forty	1113	47,130	943	2,520	1,577	-	1,577
30	Sugar Mill	1801	183,806	3,676	3,480	(196)	-	(196)
31	Sugar Mill Woods	989	885,203	17,704	15,600	(2,104)	-	(2,104)
32	Sunny Hills	28001	55,125	1,103	2,140	1,038	-	1,038
33	Sunshine Parkway	560	106,048	2,121	1,050	(1,071)	-	(1,071)
34	University Shores	108	1,700,030	34,001	47,820	13,819	3,816	9,803
35	Venetian Village	567	29,541	591	1,600	1,009	-	1,009
36	Woodmere	888	603,430	12,069	24,800	12,531	3,300	9,231
37	Zephyr Shores	1427	115,246	2,305	1,100	(1,205)	-	(1,205)
38								
39	**Sub-total**		**10,225,709**	**204,515**	**342,817**	**138,302**	**20,057**	**118,245**

(A) Includes 720.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(S)).

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1995
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [X] Final [ ]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(S)
Page 25 of 29
Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1995 Present Sales Revenues	(4) 2% Of Revenue	(5) 1995 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	**FPSC Non-Uniform Plants:**							
2	Buena Ventura Lakes		-	-	-	-	-	-
3	Deep Creek	2201	1,745,885	34,918	31,450	(3,468)	-	(3,468)
4	Enterprise	1807	49,198	984	4,200	3,216	-	3,216
5	Lehigh	2901	2,523,833	50,478	70,090	19,611	5,016	14,595
6	Marco Island	2601	2,970,429	59,409	90,000	30,591	19,905	10,686
7	Spring Gardens	994	27,872	557	661	104	-	104
8	Tropical Isles	2101	39,893	798	4,690	3,892	-	3,892
9	Valencia Terrace	554	65,874	1,313	1,262	(51)	-	(51)
10								
11	Sub-total		7,422,874	148,457	202,353	53,896	24,921	28,975
12								
13	**County Plants:**							
14	Lake Gibson Estates	210	72,156	1,443	28,703	25,260	-	25,260
15	Seaboard	1908	1,197,427	23,749	27,986	4,237	-	4,237
16	Spring Hill	2701	2,337,998	46,760	45,596	(1,164)	15,099	(16,263)
17	Valrico Hills	1901	42,800	852	8,448	5,597	-	5,597
18								
19	Sub-total		3,650,181	72,804	106,734	33,930	15,099	18,831
20								
21	Total Company		21,288,824	425,776	851,904	226,128	60,877	165,051

(A) Includes 720.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(S)).

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1995
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [X] Final [ ]
Historical [ ] Projected [X]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least $10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11.1(S)
Page 26 of 29
Preparer: Kimball

Line No.	(1) Plant Name	(2) Description	(3) Project Number	(4) Total Cost	(5) Amortization Period (In Months)	(6) Beg Date	(7) 1995 Amortization Expense	(8) Unamortized Balance 12-31-95	(9) Expense Account
1	FPSC Uniform :								
2	Burnt Store	Paint WWTP	95ES001	10,500	36	3/95	2,890	7,610	735
3	Deltona	Perc Pond Drainage Repair	85EN002	53,050	120	7/85	2,652	-	720
4	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	1,250	36	8/92	243	-	735
5	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	3,600	36	8/92	700	-	735
6	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	32,291	60	8/94	6,456	23,144	735
7	University Shores	University Shores Painting	92EC036	1,367	60	9/92	276	450	720
8	University Shores	University Shores Painting	92EC036	9,076	60	9/92	1,812	3,027	735
9	University Shores	Remove Sludge From Ponds	92EC040	8,635	60	1/92	1,728	1,726	735
10	Woodmere	Remove Grit From WWTP and Surge Tank	93EN031	9,900	36	1/94	3,300	3,300	735
11									
12	Sub-total			129,669			20,057	39,257	
13									
14	FPSC Non-Uniform:								
15	Lehigh	WWTP Painting	93ES019	15,060	36	7/93	5,016	2,514	735
16	Marco Island	Perc Pond Drainage Repair	90ES011	81,549	120	7/85	7,413	-	720
17	Marco Island	Paint Canal Crossing Pipe	93ES026	37,485	36	8/93	12,492	7,292	731
18									
19	Sub-total			134,094			24,921	9,806	
20									
21	County Plants:								
22	Spring Hill	WWTP Expension	94EA010	60,394	48	9/93	15,099	25,164	731
23									
24	Sub-total			60,394			15,099	25,164	
25									
26	Total Company			324,157			60,077	74,227	

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1994
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(S)
Page 27 of 29
Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1994 Present Sales Revenue	(4) 2% Of Revenue	(5) 1994 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (6)-(7) (C)
1	FPSC Uniform Plants:							
2	Amelia Island	1518	1,004,981	20,100	65,134	45,034	-	45,034
3	Apache Shores	980	24,300	486	1,175	689	-	689
4	Apple Valley	332	60,766	1,216	1,224	8	-	8
5	Beacon Hills	986	1,279,105	25,582	71,601	46,019	-	46,019
6	Beecher's Point	472	13,854	277	6,415	6,138	-	6,138
7	Burnt Store	2202	198,481	3,970	12,429	8,459	-	8,459
8	Chuluota	335	44,188	884	11,696	10,812	-	10,812
9	Citrus Park	1117	85,839	1,717	1,940	223	-	223
10	Citrus Springs	9001	204,237	4,085	4,556	471	-	471
11	Deltona	18001	1,875,038	33,501	88,730	36,229	5,304	30,925
12	Fisherman's Haven	673	44,803	892	17,273	16,381	-	16,381
13	Florida Cent Comm Park	340	99,867	1,993	3,481	1,488	-	1,488
14	Fox Run	679	36,563	731	3,254	2,523	-	2,523
15	Holiday Haven	573	24,703	494	2,975	2,481	-	2,481
16	Jungle Den	1902	26,533	531	2,802	2,271	-	2,271
17	Leilani Heights	675	146,468	2,929	33,205	30,276	4,310	25,966
18	Leisure Lakes	2401	59,502	1,190	987	(203)	-	(203)
19	Marco Shores	2802	93,138	1,863	2,415	552	-	552
20	Marion Oaks	11001	400,782	8,016	7,620	(396)	-	(396)
21	Meredith Manor	330	13,833	273	925	652	-	652
22	Morningview	562	12,295	246	1,057	811	-	811
23	Palm Port	440	30,030	601	8,504	7,903	-	7,903
24	Palm Terrace	1428	301,287	6,026	5,920	(106)	-	(106)
25	Park Manor	444	15,182	304	2,441	2,137	-	2,137
26	Point O' Woods	987	39,476	790	1,648	858	-	858
27	Salt Springs	1115	76,248	1,525	3,788	2,263	-	2,263
28	Silver Lake Oaks	473	7,745	155	2,361	2,206	-	2,206
29	South Forty	1113	43,823	876	1,966	1,090	-	1,090
30	Sugar Mill	1801	175,291	3,506	1,184	(2,322)	-	(2,322)
31	Sugar Mill Woods	969	806,097	16,122	28,314	12,192	-	12,192
32	Sunny Hills	28001	52,156	1,043	9,171	8,128	-	8,128
33	Sunshine Parkway	560	108,536	2,171	2,814	643	-	643
34	University Shores	106	1,578,099	31,562	55,747	24,185	3,816	20,369
35	Venetian Village	567	28,260	565	2,786	2,221	-	2,221
36	Woodmere	888	582,812	11,656	21,230	9,574	3,300	6,274
37	Zephyr Shores	1427	114,053	2,281	1,697	(584)	-	(584)
38								
39	Sub-total		9,507,831	190,157	471,486	281,308	16,730	264,578

(A) Includes 720.2,.4,.8 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(S)).

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.8 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1994
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

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

FPSC
Supplemental Schedule
For Schedule: B-11(S)
Page 28 of 29
Preparer: Kimball

Line No.	(1) Plant Name	(2) Plant No.	(3) 1994 Present Sales Revenues	(4) 2% Of Revenue	(5) 1994 Mat. & Supplies (A)	(6) $ Difference (5)-(4)	(7) Deferred Asset Amortization (B)	(8) Other (5)-(7) (C)
1	**FPSC Non-Uniform Plants:**							
2	Buena Ventura Lakes		-	-	-	-	-	-
3	Deep Creek	2201	1,262,083	25,041	20,947	(4,094)	-	(4,094)
4	Enterprise	1807	48,982	980	18,241	17,261	-	17,261
5	Lehigh	2901	2,520,838	50,417	133,185	82,748	5,016	77,732
6	Marco Island	2601	2,985,899	59,718	67,672	7,954	27,324	(19,370)
7	Spring Gardens	994	-	-	-	-	-	-
8	Tropical Isles	2101	35,003	700	2,083	1,383	-	1,383
9	Valencia Terrace	554	-	-	-	-	-	-
10								
11	Sub-total		6,842,788	136,858	242,108	105,252	32,340	72,912
12								
13	**County Plants:**							
14	Lake Gibson Estates	210	70,547	1,411	8,632	7,221	-	7,221
15	Seaboard	1906	800,369	16,008	34,374	18,366	-	18,366
16	Spring Hill	2701	2,489,427	49,989	45,090	(4,899)	16,899	(21,788)
17	Valrico Hills	1901	43,966	878	4,114	3,235	-	3,235
18								
19	Sub-total		3,414,339	68,287	92,210	23,923	16,899	7,024
20								
21	Total Company		10,784,956	395,299	806,783	410,484	65,989	344,515

(A) Includes 720.2,.4,.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule (B-11.1(S)).

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed $10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1994
SUPPLEMENTAL INFORMATION

Company: SSU/Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
FPSC Uniform [x] FPSC Non-Uniform [x] County Plants [x]

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least $10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11.1(S)
Page 29 of 29
Preparer: Kimball

Line No.	(1) Plant Name	(2) Description	(3) Project Number	(4) Total Cost	(5) Amortization Period (In Months)	(6) Beg Date	(7) 1994 Amortization Expense	(8) Unamortized Balance 12-31-94	(9) Expense Account
1	**FPSC Uniform Plants:**								
2	Deltona	Perc Pond Drainage Repair	85EN002	53,050	120	7/85	5,304	2,652	720
3	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	1,250	36	8/92	420	243	735
4	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	3,600	36	8/92	1,200	700	735
5	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	32,291	60	8/94	2,690	29,600	735
6	University Shores	University Shores Painting	92EC036	1,367	60	9/92	276	726	720
7	University Shores	University Shores Painting	92EC036	9,076	60	9/92	1,812	4,839	735
8	University Shores	Remove Sludge From Ponds	92EC040	8,635	60	1/92	1,728	3,454	735
9	Woodmere	Remove Grit From WWTP and Surge Tank	93EN031	9,900	36	1/94	3,300	6,600	735
10									
11	**Sub-total**			**119,169**			**16,730**	**48,815**	
12									
13	**FPSC Non-Uniform Plants:**								
14	Lehigh	WWTP Painting	93ES019	15,060	36	7/93	5,016	7,530	735
15	Marco Island	Perc Pond Drainage Repair	90ES011	81,549	120	7/85	14,832	7,413	720
16	Marco Island	Paint Canal Crossing Pipe	93ES026	37,485	36	8/93	12,492	19,784	731
17									
18	**Sub-total**			**134,094**			**32,340**	**34,727**	
19									
20	**County Plants:**								
21	Spring Hill	WWTP Expansion	94EA010	60,394	48	9/93	15,099	40,263	731
22	Spring Hill	Painting WWTP	89EW005	36,000	60	4/89	1,800	-	720
23									
24	**Sub-total**			**96,394**			**16,899**	**40,263**	
25									
26	**Total Company**			**349,657**			**65,969**	**123,805**	

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL O&M EXPENSES (.1-.8) - 1996

Total Company - Total O&M Expenses
Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 1 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1996 DIRECT AND ALLOCATED EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Per 1996 MFR's
1	6/7011-8. Salaries & Wages - Employees	10,965,564	643,874	436,629	12,045,867	0	150,032	76,461	0	0	573,986	800,479	12,846,345
2	6/7031-8. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	6/7041-8. Employee Pensions & Benefits	2,723,115	83,659 (1)	203,489	3,010,263	0	37,493 (1)	19,108 (1)	0	0	0	56,601	3,066,864
4	6/7101-8. Purchased Water	4,593,453	0	0	4,593,453	65,225	0	0	0	(132,592)	0	(67,367)	4,526,086
5	6/7111-8 Sludge Removal	925,018	18,038	78,801	1,021,856	0	0	0	0	0	0	0	1,021,856
6	6/7151-8 Purchased Power	3,618,547	0	327,255	3,945,802	0	10,139	0	0	(23,755)	0	(13,616)	3,932,186
7	6/7161-8. Fuel for Power Production	45,505	886	2,129	48,520	0	0	0	0	0	0	0	48,520
8	6/7181-8 Chemicals	1,398,915	26,071	62,350	1,425,336	0	0	0	0	(40,788)	0	(40,788)	1,384,548
9	6/7201-8 Materials & Supplies	2,081,505	40,589	62,418	2,184,512	0	18,281	24,871	9,670	0	0	52,822	2,237,334
10	6/7311-8. Contractual Services - Eng.	78,599	1,533	0	80,132	0	0	0	0	0	0	0	80,132
11	6/7321-8. Contractual Services - Acct.	177,585	3,471	(0)	181,456	0	0	0	0	0	0	0	181,456
12	6/7331-8. Contractual Services - Legal	107,248	2,091	0	109,339	0	0	0	0	0	0	0	109,339
13	6/7341-8. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	6/7351-8. Contractual Services - Other	904,710	17,642	174,375	1,096,727	0	46,698	83,550	46,325	0	0	176,573	1,273,300
15	6/7411-8. Rental of Real Building/Real Property	164,764	3,213	0	167,977	0	25,412	0	0	0	0	25,412	193,389
16	6/7421-8. Rental of Equipment	41,052	802	4,921	46,775	0	3,769	640	0	0	0	4,409	51,184
17	6/7501-8. Transportation Expense	513,593	10,015	29,228	552,836	0	11,897	0	0	0	0	11,897	564,733
18	6/7561-8. Insurance - Vehicle	122,008	2,379	0	124,387	0	0	0	0	0	0	0	124,387
19	6/7571-8. Insurance - General Liability	250,798	4,891	(0)	255,689	0	53,065	0	0	0	0	53,065	308,753
20	6/7581-8. Insurance - Workman's Comp	196,176	1,096 (2)	8,709	205,981	0	2,566 (2)	0	0	0	0	2,566	208,547
21	6/7591-8. Insurance - Other	24,899	486	(0)	25,385	0	0	0	0	0	0	0	25,385
22	6/7601-8. Advertising Expense	27,165	530	0	27,695	0	0	24,600	0	0	0	24,600	52,295
23	6/7661-8. Reg. Comm. Exp. - Rate Case Amort.	469,893	0	100,461	570,354	0	0	0	0	0	0	0	570,354
24	6/7671-8. Reg. Comm. Exp. - Other	59,415	0	0	59,415	0	0	0	0	0	0	0	59,415
25	6/7701-8. Bad Debt Expense	217,899	4,249	0	222,148	0	24,017	0	0	0	0	24,017	246,165
26	6/7751-8. Miscellaneous Expenses	2,252,128	43,922	2,394	2,298,444	0	83,653	92,060	0	0	0	175,713	2,474,158
27	**TOTAL O & M EXPENSES**	31,897,954	909,237	1,493,159	34,300,349	65,225	467,021	321,290	55,995	(197,135)	573,986	1,286,382	35,586,731

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.698%) for Reverse Osmosis Plant (Direct Expenses Only).
Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL DIRECT EXPENSES (.1-.6) - 1996

Total Company - Water

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 2 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						1996 WATER DIRECT EXPENSE								
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Direct Per 1996 MFR's
1	6011-6.	Salaries & Wages - Employees	2,734,541	160,514	83,860	2,978,915	0	0	0	0	0	141,945	141,945	3,120,860
2	6031-6.	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	6041-6.	Employee Pensions & Benefits	679,088	44,388 (1)	20,957	744,432	0	0 (1)	0 (1)	0	0	0	0	744,432
4	6101-6.	Purchased Water	1,931,740	0	0	1,931,740	65,225	0	0	0	(132,592)	0	(67,367)	1,864,373
5	6151-6.	Purchased Power	2,268,369	0	69,551	2,337,920	0	0	0	0	(23,755)	0	(23,755)	2,314,165
6	6161-6.	Fuel for Power Production	28,199	549	927	29,675	0	0	0	0	0	0	0	29,675
7	6181-6.	Chemicals	745,623	14,541	13,995	774,159	0	0	0	0	(40,788)	0	(40,788)	733,371
8	6201-6.	Materials & Supplies	935,830	18,250	30,261	984,340	0	0	0	0	0	0	0	984,340
9	6311-6.	Contractual Services - Eng.	2,920	57	0	2,977	0	0	0	0	0	0	0	2,977
10	6321-6.	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	6331-6.	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	6341-6.	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	6351-6.	Contractual Services - Other	397,028	7,741	40,953	445,722	0	0	0	28,452	0	0	28,452	474,174
14	6411-6.	Rental of Real Building/Real Property	5,570	109	0	5,679	0	0	0	0	0	0	0	5,679
15	6421-6.	Rental of Equipment	13,135	257	187	13,579	0	0	0	0	0	0	0	13,579
16	6501-6.	Transportation Expense	261,704	5,103	12,421	279,228	0	0	0	0	0	0	0	279,228
17	6561-6.	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	6571-6.	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	6581-6.	Insurance - Workman's Comp	48,923	579 (2)	1,434	50,936	0	0 (2)	0	0	0	0	0	50,936
20	6591-6.	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	6601-6.	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	6661-6.	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	6671-6.	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	6701-6.	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	6751-6.	Miscellaneous Expenses	267,441	5,218	335	272,994	0	0	0	0	0	0	0	272,994
26	TOTAL WATER O & M EXPENSES		10,320,111	257,305	274,879	10,852,295	65,225	0	0	28,452	(197,135)	141,945	38,488	10,890,783

Notes:

(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.

(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.

Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).

Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.698%) for Reverse Osmosis Plant (Direct Expenses Only).

Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL DIRECT EXPENSES (.1-.6) - 1996

Total Company - Sewer

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 3 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1996 SEWER DIRECT EXPENSE											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Direct Per 1996 MFR's
1	7011-6. Salaries & Wages - Employees	2,419,386	142,017	352,769	2,914,172	0	0	0	0	0	138,860	138,860	3,053,032
2	7031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	7041-6. Employee Pensions & Benefits	600,823	39,272 (1)	88,157	728,252	0	0 (1)	0 (1)	0	0	0	0	728,252
4	7101-6. Purchased Water	2,661,713	0	0	2,661,713	0	0	0	0	0	0	0	2,661,713
5	7111-6. Sludge Removal	925,018	18,938	78,901	1,021,856	0	0	0	0	0	0	0	1,021,856
6	7151-6 Purchased Power	1,269,686	0	257,704	1,527,390	0	0	0	0	0	0	0	1,527,390
7	7161-6. Fuel for Power Production	17,306	337	1,202	18,845	0	0	0	0	0	0	0	18,845
8	7181-6. Chemicals	591,292	11,530	48,355	651,177	0	0	0	0	0	0	0	651,177
9	7201-6. Materials & Supplies	856,884	16,708	32,157	905,750	0	0	0	0	0	0	0	905,750
10	7311-6. Contractual Services - Eng.	42,156	822	0	42,978	0	0	0	0	0	0	0	42,978
11	7321-6. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	7331-6. Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	7341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	7351-6. Contractual Services - Other	231,088	4,507	133,422	369,017	0	0	0	17,873	0	0	17,873	386,890
15	7411-6. Rental of Real Building/Real Property	60	1	0	61	0	0	0	0	0	0	0	61
16	7421-6. Rental of Equipment	20,934	402	4,734	25,771	0	0	0	0	0	0	0	25,771
17	7501-6 Transportation Expense	111,428	2,173	16,808	130,409	0	0	0	0	0	0	0	130,409
18	7561-6. Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	7571-6. Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	7581-6. Insurance - Workman's Comp	43,283	517 (2)	6,032	49,832	0	0 (2)	0	0	0	0	0	49,832
21	7591-6. Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	7601-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	7661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	7671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	7701-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	7751-6 Miscellaneous Expenses	203,428	3,970	2,059	209,457	0	0	0	0	0	0	0	209,457
27	TOTAL SEWER O & M EXPENSES	9,994,185	240,295	1,022,200	11,256,680	0	0	0	17,873	0	138,860	156,733	11,413,414

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.698%) for Reverse Osmosis Plant (Direct Expenses Only).
Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1996

Total Company - Customer Accounts
Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 4 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1996 CUSTOMER ACCOUNT EXPENSE											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Customer Accounts Per 1996 MFR's
1	6/7017. Salaries & Wages - Employees	1,603,243	94,110	0	1,697,353	0	94,762	0	0	0	80,879	175,640	1,872,994
2	6/7037. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	6/7047. Employee Pensions & Benefits	398,133	0 (1)	26,035	424,169	0	23,681 (1)	0 (1)	0	0	0	23,681	447,850
4	6/7107. Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	6/7117. Sludge Removal	0	0	0	0	0	0	0	0	0	0	0	0
6	6/7157. Purchased Power	5,565	0	0	5,565	0	0	0	0	0	0	0	5,565
7	6/7167. Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	6/7187. Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	6/7207. Materials & Supplies	88,540	1,727	0	90,267	0	9,381	0	0	0	0	9,381	99,648
10	6/7317. Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	6/7327. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	6/7337. Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	6/7347. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	6/7357. Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	6/7417. Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	6/7427. Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	6/7507. Transportation Expense	62,637	1,221	0	63,858	0	7,988	0	0	0	0	7,988	71,846
18	6/7567. Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	6/7577. Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	6/7587. Insurance - Workman's Comp	28,682	0 (2)	343	29,025	0	1,620 (2)	0	0	0	0	1,620	30,645
21	6/7597. Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	6/7607. Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	6/7667. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	6/7677. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	6/7707. Bad Debt Expense	217,899	4,249	0	222,148	0	24,017	0	0	0	0	24,017	246,165
26	6/7757. Miscellaneous Expenses	546,534	10,657	0	557,191	0	32,175	0	0	0	0	32,175	589,366
27	TOTAL CUSTOMER ACCOUNT EXPENSE	2,951,233	111,965	26,378	3,089,576	0	193,624	0	0	0	80,879	274,503	3,364,079

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by
the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710,
615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9)
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.698%) for Reverse Osmosis Plant (Direct Expenses Only)
Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL A&G EXPENSES (.8) - 1996

Total Company - A&G Expenses
Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 5 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Common Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total A&G Per 1996 MFR's
			1996 A&G EXPENSE											
1	6/7018. Salaries & Wages - Employees		4,208,394	247,033	(0)	4,455,427	0	55,270	76,461	0	0	212,301	344,032	4,799,459
2	6/7038. Salaries & Wages - Officers, Etc.		0	0	0	0	0	0	0	0	0	0	0	0
3	6/7048. Employee Pensions & Benefits		1,045,070	0 (1)	68,341	1,113,411	0	13,812 (1)	19,108 (1)	0	0	0	32,920	1,146,331
4	6/7108. Purchased Water		0	0	0	0	0	0	0	0	0	0	0	0
5	6/7118. Sludge Removal		0	0	0	0	0	0	0	0	0	0	0	0
6	6/7158. Purchased Power		74,927	0	0	74,927	0	10,139	0	0	0	0	10,139	85,066
7	6/7168. Fuel for Power Production		0	0	0	0	0	0	0	0	0	0	0	0
8	6/7188. Chemicals		0	0	0	0	0	0	0	0	0	0	0	0
9	6/7208. Materials & Supplies		200,251	3,905	0	204,156	0	8,899	24,871	9,670	0	0	43,440	247,596
10	6/7318. Contractual Services - Eng.		33,523	654	0	34,177	0	0	0	0	0	0	0	34,177
11	6/7328. Contractual Services - Acct.		177,985	3,471	(0)	181,456	0	0	0	0	0	0	0	181,456
12	6/7338. Contractual Services - Legal		107,248	2,091	0	109,339	0	0	0	0	0	0	0	109,339
13	6/7348 Contractual Services - Mgmt Fees		0	0	0	0	0	0	0	0	0	0	0	0
14	6/7358. Contractual Services - Other		276,594	5,394	0	281,988	0	46,698	83,550	0	0	0	130,248	412,236
15	6/7418. Rental of Real Building/Real Property		159,134	3,103	0	162,237	0	25,412	0	0	0	0	25,412	187,649
16	6/7428. Rental of Equipment		7,283	142	0	7,425	0	3,769	640	0	0	0	4,409	11,834
17	6/7508. Transportation Expense		77,824	1,518	0	79,342	0	3,909	0	0	0	0	3,909	83,251
18	6/7568. Insurance - Vehicle		122,008	2,379	0	124,387	0	0	0	0	0	0	0	124,387
19	6/7578. Insurance - General Liability		250,798	4,891	(0)	255,689	0	53,065	0	0	0	0	53,065	308,753
20	6/7588. Insurance - Workman's Comp		75,288	0 (2)	900	76,188	0	945 (2)	0	0	0	0	945	77,133
21	6/7598. Insurance - Other		24,899	486	(0)	25,385	0	0	0	0	0	0	0	25,385
22	6/7608. Advertising Expense		27,165	530	0	27,695	0	0	24,600	0	0	0	24,600	52,295
23	6/7668. Reg. Comm. Exp. - Rate Case Amort.		469,893	0	100,461	570,354	0	0	0	0	0	0	0	570,354
24	6/7678. Reg. Comm. Exp - Other		59,415	0	0	59,415	0	0	0	0	0	0	0	59,415
25	6/7708. Bad Debt Expense		0	0	0	0	0	0	0	0	0	0	0	0
26	6/7758. Miscellaneous Expenses		1,234,725	24,077	0	1,258,802	0	51,478	92,060	0	0	0	143,538	1,402,341
27	**TOTAL A&G EXPENSE**		8,832,425	299,672	169,701	9,101,798	0	273,397	321,290	9,670	0	212,301	816,658	9,918,456

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.698%) for Reverse Osmosis Plant (Direct Expenses Only)
Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-.6) - 1996
DIRECT WATER EXPENSES FOR BUENAVENTURA LAKES

FPSC
Schedule: Reconciliation
Page 1 of 4
Preparer: Kimball

Company: SSU / Osceola / Buenaventura Lakes
Docket No.:
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

Line No.	(1) Account No. and Name	(2) Balance Per 1994 Annual Report 12/31/94	(3) Remove Non-Recurring Items	(4) Restated Balance 12/31/94	(5) Attrition	(6) Projected Balance 12/31/95	(7) Remove Salaries, Pension & Benefits & Workman's Comp.	(8) Add Projected Salaries & Benefits	(9) Restated Balance 12/31/95	(10) Attrition	(11) Balance 12/31/96	(12) Remove Salaries, Pension & Benefits & Workmen's Comp.	(13) Add 1996 Salaries, Pension & Benefits & Workmen's Comp.	(14) Adjusted Balance 12/31/96
1	601.1-.6 Salaries & Wages - Employees	63,084	0	63,084	1,230	64,314	(64,314)	79,210 (1)	79,210	4,650	83,860	0	0	83,860
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	0	0	0	0	0	0	19,670 (2)	19,670	0	19,670	(19,670)	20,957 (3)	20,957
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	69,551	0	69,551	0	69,551	0	0	69,551	0	69,551	0	0	69,551
6	616.1-.6 Fuel for Power Production	892	0	892	17	909	0	0	909	18	927	0	0	927
7	618.1-.6 Chemicals	13,465	0	13,465	263	13,728	0	0	13,728	268	13,995	0	0	13,995
8	620.1-.6 Materials & Supplies	29,114	0	29,114	568	29,682	0	0	29,682	579	30,261	0	0	30,261
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	39,401	0	39,401	768	40,169	0	0	40,169	783	40,953	0	0	40,953
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	180	0	180	4	184	0	0	184	4	187	0	0	187
16	650.1-.6 Transportation Expense	11,950	0	11,950	233	12,183	0	0	12,183	238	12,421	0	0	12,421
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	0	0	0	0	0	0	1,417 (2)	1,417	0	1,417	(1,417)	1,434 (3)	1,434
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	322	0	322	6	328	0	0	328	6	335	0	0	335
26	TOTAL WATER DIRECT O & M EXPENSES	227,959	0	227,959	3,089	231,048	(64,314)	100,297	267,031	6,545	273,576	(21,087)	22,391	274,879

Notes:
(1) Total 1995 direct payroll for Buenaventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations.)
(2) 1995 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = $2,723,195/$10,965,806 = 24.83% and Workman's Comp. ratio = $196,222/$10,965,806 = 1.79%.
(3) 1996 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = *$3,010,263/$12,045,867 = 24.99%* and Workman's Comp. ratio = *$205,981/$12,045,867 = 1.71%.*
Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C (5) Reclassified $29,972 of postage from account 6/735.7 to 6/775.7.
Col (7): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (12): All expenses for 1996 indexed from 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Note: May not cross foot due to rounding.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-.6) - 1996
DIRECT SEWER EXPENSES FOR BUENAVENTURA LAKES

FPSC
Schedule: Reconciliation
Page 2 of 4
Preparer: Kimball

Company: SSU / Osceola / Buenaventura Lakes
Docket No.:
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

Line No.	(1) Account No. and Name	(2) Balance Per 1994 Annual Report 12/31/94	(3) Remove Non-Recurring Items	(4) Restated Balance 12/31/94	(5) Attrition	(6) Projected Balance 12/31/95	(7) Remove Salaries, Pension & Benefits & Workman's Comp.	(8) Add Projected Salaries & Benefits	(9) Restated Balance 12/31/95	(10) Attrition	(11) Balance 12/31/96	(12) Remove Salaries, Pension & Benefits & Workmen's Comp.	(13) Add 1996 Salaries, Pension & Benefits & Workmen's Comp.	(14) Adjusted Balance 12/31/96
1	701.1-.6 Salaries & Wages - Employees	265,373	0	265,373	5,175	270,548	(270,548)	333,210 (1)	333,210	19,556	352,766	0	0	352,766
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	0	0	0	0	0	0	82,746 (2)	82,746	0	82,746	(82,746)	68,157 (3)	68,157
4	710.1-.6 Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal	75,815	0	75,815	1,478	77,293	0	0	77,293	1,507	78,801	0	0	78,801
6	715.1-.6 Purchased Power	257,704	0	257,704	0	257,704	0	0	257,704	0	257,704	0	0	257,704
7	716.1-.6 Fuel for Power Purchased	1,156	0	1,156	23	1,179	0	0	1,179	23	1,202	0	0	1,202
8	718.1-.6 Chemicals	46,523	0	46,523	907	47,430	0	0	47,430	925	48,355	0	0	48,355
9	720.1-.6 Materials and Supplies	30,939	0	30,939	603	31,542	0	0	31,542	615	32,157	0	0	32,157
10	731.1-.6 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	128,367	0	128,367	2,503	130,870	0	0	130,870	2,552	133,422	0	0	133,422
15	741.1-.6 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	4,555	0	4,555	89	4,644	0	0	4,644	91	4,734	0	0	4,734
17	750.1-.6 Transportation Expense	16,171	0	16,171	315	16,486	0	0	16,486	321	16,808	0	0	16,808
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp.	0	0	0	0	0	0	5,961 (2)	5,961	0	5,961	(5,961)	6,032 (3)	6,032
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	1,981	0	1,981	39	2,020	0	0	2,020	39	2,059	0	0	2,059
	TOTAL SEWER DIRECT O & M EXPENSES	828,584	0	828,584	11,132	839,716	(270,548)	421,917	991,065	25,633	1,016,718	(88,707)	94,189	1,022,200

Notes.

(1) Total 1995 direct payroll for Buenaventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations.)

(2) 1995 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = $2,723,195/$10,965,806 = 24.83% and Workman's Comp. ratio = $196,222/$10,965,806 = 1.79%.

(3) 1996 Pension and Benefits and Workmen's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = $3,010,263/$12,045,867 = 24.99% and Workman's Comp. ratio = $205,981/$12,045,867 = 1.71%.

Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C (5) Reclassified $29,972 of postage from account 6/735.7 to 6/775.7.

Col (7): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (12): All expenses for 1996 indexed from 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Note: May not cross foot due to rounding.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996
CUSTOMER ACCOUNTS EXPENSES FOR BUENAVENTURA LAKES

Company: SSU / Osceola / Buenaventura Lakes
Docket No.:
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: Reconciliation
Page 3 of 4
Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

Line No.	(1) Account No. and Name	(2) Water Balance Per 1994 Annual Report 12/31/94	(3) Sewer Balance Per 1994 Annual Report 12/31/94	(4) Balance Per 1994 Annual Report 12/31/94	(5) Remove Non-Recurring Items	(6) Restated Balance 12/31/94	(7) Attrition	(8) Projected Balance 12/31/95	(9) Remove Salaries, Benefits & Workmen's Comp.	(10) Add Projected Salaries & Benefits	(11) Restated Balance 12/31/95	(12) Attrition	(13) Balance 12/31/96	(14) Remove Salaries, Pension & Benefits & Workmen's Comp.	(15) Add 1996 Salaries, Pension & Benefits & Workmen's Comp.	(16) Adjusted Balance 12/31/96
1	6/701.7 Salaries & Wages - Employees	52,436	52,436	104,872	0	104,872	2,045	106,917	(106,917)	89,506 (1)	89,506	5,254	94,762	0	0	94,762
2	6/703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	6/704.7 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	22,227 (2)	22,227	0	22,227	(22,227)	23,681 (3)	23,681
4	6/710.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	6/715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	6/716.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	6/718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	6/720.7 Materials & Supplies	4,513	4,513	9,026	0	9,026	176	9,202	0	0	9,202	179	9,381	0	0	9,381
9	6/731.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	6/732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	6/733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	6/734.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	6/735.7 Contractual Services - Other	46,161	46,161	92,322	(92,322) (4)	0	0	0	0	0	0	0	0	0	0	0
14	6/741.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	6/742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	6/750.7 Transportation Expense	3,867	3,818	7,685	0	7,685	150	7,835	0	0	7,835	153	7,988	0	0	7,988
17	6/756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	6/757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	6/758.7 Insurance - Workman's Comp	0	0	0	0	0	0	0	0	1,601 (2)	1,601	0	1,601	(1,601)	1,620 (3)	1,620
20	6/759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	6/760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	6/766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	6/767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	6/770.7 Bad Debt Expense	5,877	17,430	23,107	0	23,107	451	23,558	0	0	23,558	459	24,017	0	0	24,017
25	6/775.7 Miscellaneous Expenses	492	492	984	29,972 (5)	30,956	604	31,560	0	0	31,560	615	32,175	0	0	32,175
26	TOTAL CUSTOMER ACCOUNT EXPENSE	113,146	124,850	237,996	(62,350)	175,646	3,425	179,071	(106,917)	113,336	185,490	6,861	192,151	(23,829)	25,301	193,624

Notes:
(1) Total 1995 direct payroll for Buenaventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations.)
(2) 1995 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = $2,723,195/$10,965,806 = 24.83% and Workman's Comp. ratio = $196,222/$10,965,806 = 1.79%.
(3) 1996 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = $3,010,263/$12,045,867 = 24.99% and Workman's Comp. ratio = $205,961/$12,045,867 = 1.71%.
Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C
(5) Reclassified $29,972 of postage from account 6/735.7 to 6/775.7.
Col (7): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95) (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (12): All expenses for 1996 indexed from 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95) (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Note: May not cross foot due to rounding.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - A&G EXPENSES (.8) - 1996
A&G EXPENSES FOR BUENAVENTURA LAKES

Company: SSU / Osceola / Buenaventura Lakes
Docket No.:
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: Reconciliation
Page 4 of 4
Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

Line No.	(1) Account No. and Name	(2) Water Balance Per 1994 Annual Report 12/31/94	(3) Sewer Balance Per 1994 Annual Report 12/31/94	(4) Balance Per 1994 Annual Report 12/31/94	(5) Remove Non-Recurring Items	(6) Restated Balance 12/31/94	(7) Attrition	(8) Balance 12/31/95	(9) Remove Salaries, Benefits & Workmen's Comp.	(10) Add Projected Salaries & Benefits	(11) Restated Balance 12/31/95	(12) Attrition	(13) Balance 12/31/96	(14) Remove Salaries, Pension & Benefits & Workmen's Comp.	(15) Add 1996 Salaries, Pension & Benefits & Workmen's Comp.	(16) Adjusted Balance 12/31/96
1	6/701.8 Salaries & Wages - Employees	89,835	99,606	189,441	0	189,441	3,694	193,135	(193,135)	52,206 (1)	52,206	3,064	55,270	0	0	55,270
2	6/703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0		0	0	0	0	0	0
3	6/704.8 Employee Pensions & Benefits	42,293	42,745	85,038	0	85,038	0	85,038	(85,038)	12,964 (2)	12,964	0	12,964	(12,964)	13,812 (3)	13,812
4	6/710.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	6/715.8 Purchased Power	7,306	2,831	10,139	0	10,139	0	10,139	0	0	10,139	0	10,139	0	0	10,139
6	6/716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	6/718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	6/720.8 Materials & Supplies	4,117	4,445	8,562	0	8,562	167	8,729	0	0	8,729	170	8,899	0	0	8,899
9	6/731.8 Contractual Services - Eng.	6,915	11,548	18,463	(18,463) (3)	0	0	0	0	0	0	0	0	0	0	0
10	6/732.8 Contractual Services - Acct.	12,483	12,483	24,966	(24,966)	0	0	0	0	0	0	0	0	0	0	0
11	6/733.8 Contractual Services - Legal	18,253	36,045	54,298	(54,298)	0	0	0	0	0	0	0	0	0	0	0
12	6/734.8 Contractual Services - Mgmt Fees	15,000	15,000	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0	0
13	6/735.8 Contractual Services - Other	25,332	19,597	44,929	0	44,929	676	45,605	0	0	45,605	860	46,866	0	0	46,866
14	6/741.8 Rental of Real Building/Real Property	12,224	12,225	24,449	0	24,449	477	24,926	0	0	24,926	486	25,412	0	0	25,412
15	6/742.8 Rental of Equipment	1,813	1,813	3,626	0	3,626	71	3,697	0	0	3,697	72	3,769	0	0	3,769
16	6/750.8 Transportation Expense	1,806	1,953	3,761	0	3,761	73	3,834	0	0	3,834	75	3,909	0	0	3,909
17	6/756.8 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	6/757.8 Insurance - General Liability	25,212	25,842	51,054	0	51,054	996	52,050	0	0	52,050	1,015	53,065	0	0	53,065
19	6/758.8 Insurance - Workman's Comp	7,942	7,882	15,824	0	15,824	0	15,824	(15,824)	934 (2)	934	0	934	(934)	945 (3)	945
20	6/759.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	6/760.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	6/766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	6/767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	6/770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	6/775.8 Miscellaneous Expenses	24,513	25,015	49,528	0	49,528	968	50,494	0	0	50,494	985	51,478	0	0	51,478
26	**TOTAL A&G EXPENSE**	295,048	319,090	614,078	(127,727)	486,351	7,319	493,670	(293,997)	66,104	265,777	6,780	272,538	(13,898)	14,757	273,397

Notes:
(1) Total 1995 direct payroll for Buenaventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations.)
(2) 1995 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = $2,723,195/$10,965,806 = 24.83% and Workman's Comp. ratio = $196,222/$10,965,806 = 1.79%.
(3) 1996 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio = $3,010,263/$12,045,867 = 24.99% and Workman's Comp. ratio = $205,981/$12,045,867 = 1.71%.
Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C
(5) Reclassified $29,972 of postage from account 6/735.7 to 6/775.7.
Col (7): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (12): All expenses for 1996 indexed from 1995 at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.67%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Note: May not cross foot due to rounding.

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RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL O&M EXPENSES (.1-.8) - 1995

Total Company - Total O&M Expenses
Company: SSU / All Plants
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 1 of 5
Preparer: Kimball
Recap schedules: B-6(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1995 DIRECT AND ALLOCATED EXPENSES								
			Adjustments						1995 Adjustments	
				Acquisitions						
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Pension and Benefits/ Workman's Comp. as a % of Labor	Lakeside	Spring Gardens	Valencia Terrace	Remove City Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total Per 1995 MFR's
1	6/7011-8. Salaries & Wages - Employees	10,965,806	0	0	0	0	(242)	10,965,564	0	10,965,564
2	6/7031-8. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	6/7041-8. Employee Pensions & Benefits	2,723,195	(80) (1)	0	0	0	0	2,723,115	0	2,723,115
4	6/7101-8. Purchased Water	4,593,453	0	0	0	0	0	4,593,453	24,387	4,617,840
5	6/7111-8. Sludge Removal	918,034	0	0	673	6,311	0	925,018	0	925,018
6	6/7151-8. Purchased Power	3,597,248	0	1,734	3,419	16,146	0	3,618,547	0	3,618,547
7	6/7161-8. Fuel for Power Production	44,789	0	0	0	718	0	45,507	0	45,507
8	6/7181-8. Chemicals	1,329,930	0	1,084	2,022	3,879	0	1,336,915	0	1,336,915
9	6/7201-8. Materials & Supplies	2,075,429	0	2,345	883	2,848	0	2,081,505	0	2,081,505
10	6/7311-8. Contractual Services - Eng.	78,599	0	0	0	0	0	78,599	0	78,599
11	6/7321-8. Contractual Services - Acct.	177,985	0	0	0	0	0	177,985	0	177,985
12	6/7331-8. Contractual Services - Legal	107,248	0	0	0	0	0	107,248	0	107,248
13	6/7341-8. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
14	6/7351-8. Contractual Services - Other	897,381	0	683	2,452	4,196	0	904,712	0	904,712
15	6/7411-8. Rental of Real Building/Real Property	164,764	0	0	0	0	0	164,764	0	164,764
16	6/7421-8. Rental of Equipment	40,897	0	153	0	0	0	41,050	0	41,050
17	6/7501-8. Transportation Expense	512,920	0	673	0	0	0	513,593	0	513,593
18	6/7561-8. Insurance - Vehicle	122,008	0	0	0	0	0	122,008	0	122,008
19	6/7571-8. Insurance - General Liability	250,798	0	0	0	0	0	250,798	0	250,798
20	6/7581-8. Insurance - Workman's Comp	196,222	(46) (2)	0	0	0	0	196,176	0	196,176
21	6/7591-8. Insurance - Other	24,899	0	0	0	0	0	24,899	0	24,899
22	6/7601-8. Advertising Expense	27,165	0	0	0	0	0	27,165	0	27,165
23	6/7661-8. Reg. Comm. Exp. - Rate Case Amort.	469,893	0	0	0	0	0	469,893	0	469,893
24	6/7671-8. Reg. Comm. Exp. - Other	59,415	0	0	0	0	0	59,415	0	59,415
25	6/7701-8. Bad Debt Expense	217,899	0	0	0	0	0	217,899	0	217,899
26	6/7751-8. Miscellaneous Expenses	2,250,039	0	434	507	1,148	0	2,252,128	0	2,252,128
27	**TOTAL O & M EXPENSES**	31,846,016	(126)	7,106	9,956	35,246	(242)	31,897,956	24,387	31,922,343

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = $2,723,195 / $10,965,806 = 24.83%) Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = $196,222 / $10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL DIRECT EXPENSES (.1-.6) - 1995

Total Company - Water

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 2 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1995 WATER DIRECT EXPENSES								
			Adjustments						1995 Adjustments	
				Acquistions						
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Pension and Benefits/ Workman's Comp. as a % of Labor	Lakeside	Spring Gardens	Valencia Terrace	Remove Cty Office Expenses	Total Adjusted *Per Books* O&M	Purchased *Raw Water from* Marco Island	Total *Direct Per* 1995 MFR's
1	6011-6. Salaries & Wages - Employees	2,734,541	0	0	0	0	0	2,734,541	0	2,734,541
2	6031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	6041-6. Employee Pensions & Benefits	679,097	(9) (1)	0	0	0	0	679,088	0	679,088
4	6101-6. Purchased Water	1,931,740	0	0	0	0	0	1,931,740	24,387	1,956,127
5	6151-6. Purchased Power	2,259,539	0	1,734	1,431	5,665	0	2,268,369	0	2,268,369
6	6161-6. Fuel for Power Production	28,201	0	0	0	0	0	28,201	0	28,201
7	6181-6. Chemicals	744,151	0	1,084	70	318	0	745,623	0	745,623
8	6201-6. Materials & Supplies	931,475	0	2,345	265	1,745	0	935,830	0	935,830
9	6311-6. Contractual Services - Eng.	2,920	0	0	0	0	0	2,920	0	2,920
10	6321-6. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0
11	6331-6. Contractual Services - Legal	0	0	0	0	0	0	0	0	0
12	6341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
13	6351-6. Contractual Services - Other	392,306	0	683	1,402	2,639	0	397,030	0	397,030
14	6411-6. Rental of Real Building/Real Property	5,570	0	0	0	0	0	5,570	0	5,570
15	6421-6. Rental of Equipment	12,980	0	153	0	0	0	13,133	0	13,133
16	6501-6. Transportation Expense	261,031	0	673	0	0	0	261,704	0	261,704
17	6561-6. Insurance - Vehicle	0	0	0	0	0	0	0	0	0
18	6571-6. Insurance - General Liability	0	0	0	0	0	0	0	0	0
19	6581-6. Insurance - Workman's Comp	48,935	(12) (2)	0	0	0	0	48,923	0	48,923
20	6591-6. Insurance - Other	0	0	0	0	0	0	0	0	0
21	6601-6. Advertising Expense	0	0	0	0	0	0	0	0	0
22	6661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0
23	*6671-6. Reg. Comm. Exp. - Other*	0	0	0	0	0	0	0	0	0
24	6701-6. Bad Debt Expense	0	0	0	0	0	0	0	0	0
25	6751-6. Miscellaneous Expenses	266,066	0	434	201	740	0	267,441	0	267,441
26	**TOTAL WATER O & M EXPENSES**	10,298,552	(21)	7,106	3,369	11,107	0	10,320,113	24,387	10,344,500

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = $2,723,195 / $10,965,806 = 24.83%) Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = $196,222 / $10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL DIRECT EXPENSES (.1-.6) - 1995

Total Company - Sewer

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 3 of 5
Preparer: Kimbell
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1995 SEWER DIRECT EXPENSES								
			Adjustments						1995 Adjustments	
				Acquisitions						
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Pension and Benefits/ Workman's Comp. as a % of Labor	Lakeside	Spring Gardens	Valencia Terrace	Remove Cty Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total Direct Per 1995 MFR's
1	7011-6. Salaries & Wages - Employees	2,419,628	0	0	0	0	(242)	2,419,386	0	2,419,386
2	7031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	7041-6. Employee Pensions & Benefits	600,861	(38) (1)	0	0	0	0	600,823	0	600,823
4	7101-6. Purchased Water	2,661,713	0	0	0	0	0	2,661,713	0	2,661,713
5	7111-6. Sludge Removal	918,034	0	0	673	6,311	0	925,018	0	925,018
6	7151-6. Purchased Power	1,257,217	0	0	1,988	10,481	0	1,269,686	0	1,269,686
7	7161-6. Fuel for Power Production	16,588	0	0	0	718	0	17,306	0	17,306
8	7181-6. Chemicals	585,779	0	0	1,952	3,561	0	591,292	0	591,292
9	7201-6. Materials & Supplies	855,163	0	0	618	1,103	0	856,884	0	856,884
10	7311-6. Contractual Services - Eng.	42,156	0	0	0	0	0	42,156	0	42,156
11	7321-6. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0
12	7331-6. Contractual Services - Legal	0	0	0	0	0	0	0	0	0
13	7341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
14	7351-6. Contractual Services - Other	228,481	0	0	1,050	1,557	0	231,088	0	231,088
15	7411-6. Rental of Real Building/Real Property	60	0	0	0	0	0	60	0	60
16	7421-6. Rental of Equipment	20,634	0	0	0	0	0	20,634	0	20,634
17	7501-6. Transportation Expense	111,428	0	0	0	0	0	111,428	0	111,428
18	7561-6. Insurance - Vehicle	0	0	0	0	0	0	0	0	0
19	7571-6. Insurance - General Liability	0	0	0	0	0	0	0	0	0
20	7581-6. Insurance - Workman's Comp	43,297	(14) (2)	0	0	0	0	43,283	0	43,283
21	7591-6. Insurance - Other	0	0	0	0	0	0	0	0	0
22	7601-6. Advertising Expense	0	0	0	0	0	0	0	0	0
23	7661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0
24	7671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0
25	7701-6. Bad Debt Expense	0	0	0	0	0	0	0	0	0
26	7751-6. Miscellaneous Expenses	202,714	0	0	306	408	0	203,428	0	203,428
27	**TOTAL SEWER O & M EXPENSES**	9,963,753	(52)	0	6,587	24,139	(242)	9,994,185	0	9,994,185

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = $2,723,195 / $10,965,806 = 24.83%) Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = $196,222 / $10,965,806) Salaries & Wages - Employees.

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RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1995

Total Company - Customer Accounts
Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 4 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		1995 CUSTOMER ACCOUNT EXPENSE								
			Adjustments						1995 Adjustments	
				Acquisitions						
Line No.	Account No. and Name	Total Company Per Budget *Ended* 12/31/95	Pension and *Benefits/ Workman's* Comp. as a % of Labor	Lakeside	Spring Gardens	Valencia Terrace	Remove Cty Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total Customer Accounts Per 1995 MFR's
1	6/7017. Salaries & Wages - Employees	1,603,243	0	0	0	0	0	1,603,243	0	1,603,243
2	6/7037. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	6/7047. Employee Pensions & Benefits	398,142	(9) (1)	0	0	0	0	398,133	0	398,133
4	6/7107. Purchased Water	0	0	0	0	0	0	0	0	0
5	6/7157. Purchased Power	5,565	0	0	0	0	0	5,565	0	5,565
6	6/7167. Fuel for Power Production	0	0	0	0	0	0	0	0	0
7	6/7187. Chemicals	0	0	0	0	0	0	0	0	0
8	6/7207. Materials & Supplies	88,540	0	0	0	0	0	88,540	0	88,540
9	6/7317. Contractual Services - Eng.	0	0	0	0	0	0	0	0	0
10	6/7327. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0
11	6/7337. Contractual Services - Legal	0	0	0	0	0	0	0	0	0
12	6/7347. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
13	6/7357. Contractual Services - Other	0	0	0	0	0	0	0	0	0
14	6/7417. Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0
15	6/7427. Rental of Equipment	0	0	0	0	0	0	0	0	0
16	6/7507. Transportation Expense	62,637	0	0	0	0	0	62,637	0	62,637
17	6/7567. Insurance - Vehicle	0	0	0	0	0	0	0	0	0
18	6/7577. Insurance - General Liability	0	0	0	0	0	0	0	0	0
19	6/7587. Insurance - Workman's Comp	28,687	(5) (2)	0	0	0	0	28,682	0	28,682
20	6/7597. Insurance - Other	0	0	0	0	0	0	0	0	0
21	6/7607. Advertising Expense	0	0	0	0	0	0	0	0	0
22	6/7667. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0
23	6/7677. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0
24	6/7707. Bad Debt Expense	217,899	0	0	0	0	0	217,899	0	217,899
25	6/7757. Miscellaneous Expenses	546,534	0	0	0	0	0	546,534	0	546,534
26		2,951,247	(14)	0	0	0	0	2,951,233	0	2,951,233

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = $2,723,195 / $10,965,806 = 24.83%) Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = $196,222 / $10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL A&G EXPENSES (.8) - 1995

Total Company - A&G Expenses
Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 5 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			1995 A&G EXPENSE							
			Adjustments						1995 Adjustments	
				Acquisitions						
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Pension and Benefits/ Workman's Comp. as a % of Labor	Lakeside	Spring Gardens	Valencia Terrace	Remove City Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total A&G Per 1995 MFR's
1	6/7018. Salaries & Wages - Employees	4,208,394	0	0	0	0	0	4,208,394	0	4,208,394
2	6/7038. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	6/7048. Employee Pensions & Benefits	1,045,095	(25) (1)	0	0	0	0	1,045,070	0	1,045,070
4	6/7108. Purchased Water	0	0	0	0	0	0	0	0	0
5	6/7158. Purchased Power	74,927	0	0	0	0	0	74,927	0	74,927
6	6/7168. Fuel for Power Production	0	0	0	0	0	0	0	0	0
7	6/7188. Chemicals	0	0	0	0	0	0	0	0	0
8	6/7208. Materials & Supplies	200,251	0	0	0	0	0	200,251	0	200,251
9	6/7318. Contractual Services - Eng.	33,523	0	0	0	0	0	33,523	0	33,523
10	6/7328. Contractual Services - Acct.	177,985	0	0	0	0	0	177,985	0	177,985
11	6/7338. Contractual Services - Legal	107,248	0	0	0	0	0	107,248	0	107,248
12	6/7348. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
13	6/7358. Contractual Services - Other	276,594	0	0	0	0	0	276,594	0	276,594
14	6/7418. Rental of Real Building/Real Property	159,134	0	0	0	0	0	159,134	0	159,134
15	6/7428. Rental of Equipment	7,283	0	0	0	0	0	7,283	0	7,283
16	6/7508. Transportation Expense	77,824	0	0	0	0	0	77,824	0	77,824
17	6/7568. Insurance - Vehicle	122,008	0	0	0	0	0	122,008	0	122,008
18	6/7578. Insurance - General Liability	250,798	0	0	0	0	0	250,798	0	250,798
19	6/7588. Insurance - Workman's Comp	75,303	(15) (2)	0	0	0	0	75,288	0	75,288
20	6/7598. Insurance - Other	24,899	0	0	0	0	0	24,899	0	24,899
21	6/7608. Advertising Expense	27,165	0	0	0	0	0	27,165	0	27,165
22	6/7668. Reg. Comm. Exp. - Rate Case Amort.	469,893	0	0	0	0	0	469,893	0	469,893
23	6/7678. Reg. Comm. Exp. - Other	59,415	0	0	0	0	0	59,415	0	59,415
24	6/7708. Bad Debt Expense	0	0	0	0	0	0	0	0	0
25	6/7758. Miscellaneous Expenses	1,234,725	0	0	0	0	0	1,234,725	0	1,234,725
26		8,632,464	(39)	0	0	0	0	8,632,425	0	8,632,425

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = $2,723,195 / $10,965,606 = 24.83%) Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = $196,222 / $10,965,606) Salaries & Wages - Employees.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-.6) - 1995
DIRECT WATER EXPENSES FOR LAKESIDE

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Company: SSU / Citrus / Lakeside
Docket No.:
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)		(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No.	and Name	Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	Attrition	Postage Adjustment	1995 Project Balance 12/31/95
1	601.1-.6	Salaries & Wages - Employees	5,371	(5,371)	0	0	0	0
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	0	0	0	0	0	0
4	610.1-.6	Purchased Water	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,701	0	1,701	33	0	1,734
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0
7	618.1-.6	Chemicals	1,064	0	1,064	21	0	1,084
8	620.1-.6	Materials & Supplies	2,300	0	2,300	45	0	2,345
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	670	0	670	13	0	683
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	150	0	150	3	0	153
16	650.1-.6	Transportation Expense	660	0	660	13	0	673
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp	59	(59)	0	0	0	0
20	659.1-.6	Insurance - Other	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	150	0	150	3	279	434
26	**TOTAL WATER DIRECT O & M EXPENSES**		12,125	(5,430)	6,695	131	279	7,106

Notes:
Col (1): No financial statements were available for Lakeside. Therefore Geneva Lake Estates was used as a guildline based on its simular size.
Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95).
Col (6): 87 customers X 12 bills = 1044 bills x .267 (Presort Rate) = $279.00
Actual expenses incurred during 94 by the previous owners have been adjusted to the level of operating expenses estimated by SSU.

Note: May not cross font due to rounding.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-.6) - 1995
DIRECT WATER EXPENSES FOR SPRING GARDENS

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Company: SSU /Citrus/Spring Gardens
Docket No.:
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.			Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95
1	601.1-.6	Salaries & Wages - Employees	2,340	(2,340)	0	0	0
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	0	0	0	0	0
4	610.1-.6	Purchased Water	0	0	0	0	0
5	615.1-.6	Purchased Power	1,404	0	1,404	27	1,431
6	616.1-.6	Fuel for Power Production	0	0	0	0	0
7	618.1-.6	Chemicals	69	0	69	1	70
8	620.1-.6	Materials & Supplies	260	0	260	5	265
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	1,375	0	1,375	27	1,402
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0
15	642.1-.6	Rental of Equipment	0	0	0	0	0
16	650.1-.6	Transportation Expense	0	0	0	0	0
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp	0	0	0	0	0
20	659.1-.6	Insurance - Other	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	197	0	197	4	201
26		TOTAL WATER DIRECT O & M EXPENSES	5,645	(2,340)	3,305	64	3,369

Note:
Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95).
Actual expenses incurred during 94 by the previous owners have been adjusted to
the level of operating expenses estimated by SSU.

Note: May not cross foot due to rounding.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-.6) - 1995
DIRECT WATER EXPENSES FOR VALENCIA TERRACE

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Company: SSU /Lake/Valencia Terrace
Docket No.:
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.			Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95
1	601.1-.6	Salaries & Wages - Employees	6,696	(6,696)	0	0	0
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	0	0	0	0	0
4	610.1-.6	Purchased Water	0	0	0	0	0
5	615.1-.6	Purchased Power	5,557	0	5,557	108	5,665
6	616.1-.6	Fuel for Power Production	0	0	0	0	0
7	618.1-.6	Chemicals	312	0	312	6	318
8	620.1-.6	Materials & Supplies	1,711	0	1,711	33	1,744
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	2,589	0	2,589	50	2,639
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0
15	642.1-.6	Rental of Equipment	0	0	0	0	0
16	650.1-.6	Transportation Expense	0	0	0	0	0
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0
19	658.1-.6	Insurance - Workmen's Comp	0	0	0	0	0
20	659.1-.6	Insurance - Other	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	726	0	726	14	740
26		TOTAL WATER DIRECT O & M EXPENSES	17,591	(6,696)	10,895	212	11,107

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95).
Actual expenses incurred during 94 by the previous owners have been adjusted to
the level of operating expenses estimated by SSU.

Note: May not cross foot due to rounding.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-.6) - 1995
DIRECT SEWER EXPENSES FOR SPRING GARDENS

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Company: SSU /Citrus/Spring Gardens
Docket No.:
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.			Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95
1	701	Salaries & Wages - Employees	2,340	(2,340)	0	0	0
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0
3	704	Employee Pensions & Benefits	0	0	0	0	0
4	710	Purchased Sewage Treatment	0	0	0	0	0
5	711	Sludge Removal Expense	660	0	660	13	673
6	715	Purchased Power	1,950	0	1,950	38	1,988
7	716	Fuel for Power Production	0	0	0	0	0
8	718	Chemicals	1,914	0	1,914	37	1,951
9	720	Materials & Supplies	606	0	606	12	618
10	731	Contractual Services - Eng.	0	0	0	0	0
11	732	Contractual Services - Acct.	0	0	0	0	0
12	733	Contractual Services - Legal	0	0	0	0	0
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0
14	735	Contractual Services - Other	1,030	0	1,030	20	1,050
15	741	Rental of Real Building/Real Property	0	0	0	0	0
16	742	Rental of Equipment	0	0	0	0	0
17	750	Transportation Expense	0	0	0	0	0
18	756	Insurance - Vehicle	0	0	0	0	0
19	757	Insurance - General Liability	0	0	0	0	0
20	758	Insurance - Workman's Comp	0	0	0	0	0
21	759	Insurance - Other	0	0	0	0	0
22	760	Advertising Expense	0	0	0	0	0
23	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
24	767	Reg. Comm. Exp. - Other	0	0	0	0	0
25	770	Bad Debt Expense	0	0	0	0	0
26	775	Miscellaneous Expenses	300	0	300	6	306
27							
28	TOTAL WATER DIRECT O & M EXPENSES		8,800	(2,340)	6,460	126	6,586

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No PSC-95-0202-FOF-WS (Issued 2-10-95).
Actual expenses incurred during 94 by the previous owners have been adjusted to
the level of operating expenses estimated by SSU.

Note: May not cross foot due to rounding.

RECONCILIATION SHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-.6) - 1995
DIRECT SEWER EXPENSES FOR VALENCIA TERRACE

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Company: SSU /Lake/Valencia Terrace
Docket No.:
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.			Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95
1	701	Salaries & Wages - Employees	6,696	(6,696)	0	0	0
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0
3	704	Employee Pensions & Benefits	0	0	0	0	0
4	710	Purchased Sewage Treatment	0	0	0	0	0
5	711	Sludge Removal Expense	6,190	0	6,190	121	6,311
6	715	Purchased Power	10,281	0	10,281	200	10,481
7	716	Fuel for Power Production	704	0	704	14	718
8	718	Chemicals	3,493	0	3,493	68	3,561
9	720	Materials & Supplies	1,082	0	1,082	21	1,103
10	731	Contractual Services - Eng.	0	0	0	0	0
11	732	Contractual Services - Acct.	0	0	0	0	0
12	733	Contractual Services - Legal	0	0	0	0	0
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0
14	735	Contractual Services - Other	1,527	0	1,527	30	1,557
15	741	Rental of Real Building/Real Property	0	0	0	0	0
16	742	Rental of Equipment	0	0	0	0	0
17	750	Transportation Expense	0	0	0	0	0
18	756	Insurance - Vehicle	0	0	0	0	0
19	757	Insurance - General Liability	0	0	0	0	0
20	758	Insurance - Workmen's Comp	0	0	0	0	0
21	759	Insurance - Other	0	0	0	0	0
22	760	Advertising Expense	0	0	0	0	0
23	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
24	767	Reg. Comm. Exp. - Other	0	0	0	0	0
25	770	Bad Debt Expense	0	0	0	0	0
26	775	Miscellaneous Expenses	400	0	400	8	408
27	TOTAL WATER DIRECT O & M EXPENSES		30,373	(6,696)	23,677	462	24,139

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95).
Actual expenses incurred during 94 by the previous owners have been adjusted to
the level of operating expenses estimated by SSU.

Note: May not cross foot due to rounding

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL O&M EXPENSES (.1-.8) - 1994

Total Company - Total O&M Expenses
Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 1 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1994 TOTAL DIRECT AND ALLOCATED EXPENSES						
			Adjustments				1994 Adjustments	
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U O&M	Remove Cty Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total Per 1994 MFR's
1	6/7011-8. Salaries & Wages - Employees	10,607,895	0	(398,682)	(659)	10,208,554	0	10,208,554
2	6/7031-8. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	6/7041-8. Employee Pensions & Benefits	2,542,632	80 (1)	(95,564)	(164)	2,446,984	0	2,446,984
4	6/7101-8. Purchased Water	3,435,281	0	(1,374)	14	3,433,921	24,387	3,458,308
5	6/7111-8. Sludge Removal	847,543	0	(36,053)	19	811,509	0	811,509
6	6/7151-8. Purchased Power	3,633,141	0	(282,215)	(72)	3,350,854	0	3,350,854
7	6/7161-8. Fuel for Power Production	29,230	0	(1,897)	(1)	27,332	0	27,332
8	6/7181-8. Chemicals	1,205,966	0	(103,086)	3	1,102,883	0	1,102,883
9	6/7201-8. Materials & Supplies	2,637,549	0	(215,543)	(370)	2,421,635	0	2,421,635
10	6/7311-8. Contractual Services - Eng.	42,849	0	0	(12)	42,837	0	42,837
11	6/7321-8. Contractual Services - Acct.	170,822	0	0	0	170,822	0	170,822
12	6/7331-8. Contractual Services - Legal	135,592	0	0	0	135,592	0	135,592
13	6/7341-8. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
14	6/7351-8. Contractual Services - Other	1,438,294	0	(68,074)	(78)	1,370,142	0	1,370,142
15	6/7411-8. Rental of Real Building/Real Property	152,011	0	0	1	152,012	0	152,012
16	6/7421-8. Rental of Equipment	41,764	0	(6,719)	5	35,050	0	35,050
17	6/7501-8. Transportation Expense	503,243	0	(31,558)	25	471,710	0	471,710
18	6/7561-8. Insurance - Vehicle	112,131	0	0	0	112,131	0	112,131
19	6/7571-8. Insurance - General Liability	256,552	0	0	0	256,552	0	256,552
20	6/7581-8. Insurance - Workman's Comp	189,279	(458) (2)	(7,097)	(24)	181,700	0	181,700
21	6/7591-8. Insurance - Other	23,284	0	0	0	23,284	0	23,284
22	6/7601-8. Advertising Expense	27,649	0	0	0	27,649	0	27,649
23	6/7661-8. Reg. Comm. Exp. - Rate Case Amort.	556,227	0	(81,931)	0	474,296	0	474,296
24	6/7671-8. Reg. Comm. Exp. - Other	89,416	0	0	0	89,416	0	89,416
25	6/7701-8. Bad Debt Expense	124,864	0	0	0	124,864	0	124,864
26	6/7751-8. Miscellaneous Expenses	1,775,765	0	(31,616)	(102)	1,744,047	0	1,744,047
27	**TOTAL O & M EXPENSES**	30,578,979	(378)	(1,361,409)	(1,415)	29,215,776	24,387	29,240,163

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits ($2,542,632) to Total Company Labor ($10,607,895).
Pension and Benefits % = $2,542,632 / 10,607,895 = 23.97%
Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. ($189,279) to Total Company Labor ($10,607,895).
Workman's Comp. % = $189,279 / 10,607,895 = 1.78%

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL DIRECT EXPENSES (.1-.6) - 1994

Total Company - Water

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 2 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1994 WATER DIRECT EXPENSES						
			Adjustments				1994 Adjustments	
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U O&M	Remove Cty Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total Direct Per 1994 MFR's
1	6011-6. Salaries & Wages - Employees	2,769,112	0	(195,483)	(314)	2,573,315	0	2,573,315
2	6031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	6041-6. Employee Pensions & Benefits	660,460	3,296 (1)	(46,857)	(76)	616,823	0	616,823
4	6101-6. Purchased Water	1,685,370	0	(1,374)	9	1,684,005	24,387	1,708,392
5	6151-6. Purchased Power	2,167,424	0	(141,279)	(65)	2,026,080	0	2,026,080
6	6161-6. Fuel for Power Production	22,122	0	(1,874)	1	20,249	0	20,249
7	6181-6. Chemicals	688,708	0	(84,900)	(4)	603,804	0	603,804
8	6201-6. Materials & Supplies	1,194,010	0	(92,625)	(366)	1,101,019	0	1,101,019
9	6311-6. Contractual Services - Eng.	0	0	0	0	0	0	0
10	6321-6. Contractual Services - Acct.	0	0	0	0	0	0	0
11	6331-6. Contractual Services - Legal	0	0	0	0	0	0	0
12	6341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
13	6351-6. Contractual Services - Other	533,242	0	(37,693)	(86)	495,463	0	495,463
14	6411-6. Rental of Real Building/Real Property	4,520	0	0	1	4,521	0	4,521
15	6421-6. Rental of Equipment	16,452	0	(1,949)	3	14,506	0	14,506
16	6501-6. Transportation Expense	287,997	0	(15,849)	23	272,171	0	272,171
17	6561-6. Insurance - Vehicle	0	0	0	0	0	0	0
18	6571-6. Insurance - General Liability	0	0	0	0	0	0	0
19	6581-6. Insurance - Workman's Comp	73,043	(23,753) (2)	(3,480)	(13)	45,798	0	45,798
20	6591-6. Insurance - Other	0	0	0	0	0	0	0
21	6601-6. Advertising Expense	0	0	0	0	0	0	0
22	6661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
23	6671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
24	6701-6. Bad Debt Expense	0	0	0	0	0	0	0
25	6751-6. Miscellaneous Expenses	185,281	0	(24,816)	21	160,486	0	160,486
26	**TOTAL WATER O & M EXPENSES**	10,287,741	(20,457)	(648,178)	(866)	9,618,240	24,387	9,642,627

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits ($2,542,632) to Total Company Labor ($10,607,895).
Pension and Benefits % = $2,542,632 / 10,607,895 = 23.97%
Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. ($189,279) to Total Company Labor ($10,607,895).
Workman's Comp. % = $189,279 / 10,607,895 = 1.78%

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - DIRECT EXPENSES (.1-.6) - 1994

Total Company - Sewer

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 3 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1994 SEWER DIRECT EXPENSES						
			Adjustments				1994 Adjustments	
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U O&M	Remove City Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total Direct Per 1994 MFR's
1	7011-6. Salaries & Wages - Employees	2,245,354	0	(203,199)	(345)	2,041,810	0	2,041,810
2	7031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	7041-6. Employee Pensions & Benefits	529,669	8,542 (1)	(48,707)	(89)	489,416	0	489,416
4	7101-6. Purchased Water	1,749,911	0	0	5	1,749,916	0	1,749,916
5	7111-6. Sludge Removal	847,543	0	(36,053)	19	811,509	0	811,509
6	7151-6. Purchased Power	1,394,115	0	(140,936)	(7)	1,253,172	0	1,253,172
7	7161-6. Fuel for Power Production	7,108	0	(24)	(1)	7,083	0	7,083
8	7181-6. Chemicals	517,258	0	(18,186)	7	499,079	0	499,079
9	7201-6. Materials & Supplies	1,139,497	0	(122,918)	(4)	1,016,575	0	1,016,575
10	7311-6. Contractual Services - Eng.	42,849	0	0	(12)	42,837	0	42,837
11	7321-6. Contractual Services - Acct.	0	0	0	0	0	0	0
12	7331-6. Contractual Services - Legal	169	0	0	0	169	0	169
13	7341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
14	7351-6. Contractual Services - Other	433,357	0	(30,382)	9	402,984	0	402,984
15	7411-6. Rental of Real Building/Real Property	0	0	0	0	0	0	0
16	7421-6. Rental of Equipment	15,906	0	(4,770)	2	11,138	0	11,138
17	7501-6. Transportation Expense	125,459	0	(15,709)	2	109,752	0	109,752
18	7561-6. Insurance - Vehicle	0	0	0	0	0	0	0
19	7571-6. Insurance - General Liability	0	0	0	0	0	0	0
20	7581-6. Insurance - Workman's Comp	58,578	(18,611) (2)	(3,617)	(11)	36,339	0	36,339
21	7591-6. Insurance - Other	0	0	0	0	0	0	0
22	7601-6. Advertising Expense	0	0	0	0	0	0	0
23	7661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
24	7671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
25	7701-6. Bad Debt Expense	0	0	0	0	0	0	0
26	7751-6. Miscellaneous Expenses	164,074	0	(6,800)	(123)	157,151	0	157,151
27	**TOTAL SEWER O & M EXPENSES**	9,270,847	(10,068)	(631,300)	(549)	8,628,930	0	8,628,930

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits ($2,542,632) to Total Company Labor ($10,607,895).
Pension and Benefits % = $2,542,632 / 10,607,895 = 23.97%
Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. ($189,279) to Total Company Labor ($10,607,895).
Workman's Comp. % = $189,279 / 10,607,895 = 1.78%

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1994

Total Company - Customer Accounts
Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 4 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			1994 CUSTOMER ACCOUNT EXPENSE					
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Adjustments: Pension and Benefits/ Workman's Comp. as a % of Labor	Adjustments: Remove V.G.U	Adjustments: Remove Cty Office Expenses	Total Adjusted Per Books O&M	1994 Adjustments: Purchased Raw Water from Marco Island	Total Customer Accounts Per 1994 MFR's
1	6/7017. Salaries & Wages - Employees	1,644,339	0	0	0	1,644,339	0	1,644,339
2	6/7037. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	6/7047. Employee Pensions & Benefits	388,229	5,919 (1)	0	0	394,148	0	394,148
4	6/7107. Purchased Water	0	0	0	0	0	0	0
5	6/7157. Purchased Power	6,266	0	0	0	6,266	0	6,266
6	6/7167. Fuel for Power Production	0	0	0	0	0	0	0
7	6/7187. Chemicals	0	0	0	0	0	0	0
8	6/7207. Materials & Supplies	98,351	0	0	0	98,351	0	98,351
9	6/7317. Contractual Services - Eng.	0	0	0	0	0	0	0
10	6/7327. Contractual Services - Acct.	0	0	0	0	0	0	0
11	6/7337. Contractual Services - Legal	0	0	0	0	0	0	0
12	6/7347. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
13	6/7357. Contractual Services - Other	0	0	0	0	0	0	0
14	6/7417. Rental of Real Building/Real Property	14,297	0	0	0	14,297	0	14,297
15	6/7427. Rental of Equipment	343	0	0	0	343	0	343
16	6/7507. Transportation Expense	40,102	0	0	0	40,102	0	40,102
17	6/7567. Insurance - Vehicle	0	0	0	0	0	0	0
18	6/7577. Insurance - General Liability	0	0	0	0	0	0	0
19	6/7587. Insurance - Workman's Comp	38,642	(9,373) (2)	0	0	29,269	0	29,269
20	6/7597. Insurance - Other	0	0	0	0	0	0	0
21	6/7607. Advertising Expense	0	0	0	0	0	0	0
22	6/7667. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
23	6/7677. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
24	6/7707. Bad Debt Expense	124,864	0	0	0	124,864	0	124,864
25	6/7757. Miscellaneous Expenses	117,253	0	0	0	117,253	0	117,253
26	**TOTAL CUSTOMER ACCOUNT EXPENSES**	2,472,686	(3,454)	0	0	2,469,232	0	2,469,232

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits ($2,542,632) to Total Company Labor ($10,607,895).
Pension and Benefits % = $2,542,632 / 10,607,895 = 23.97%
Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. ($189,279) to Total Company Labor ($10,607,895).
Workman's Comp. % = $189,279 / 10,607,895 = 1.78%

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL A&G EXPENSES (.8) - 1994

Total Company - A&G Expenses

Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [ ] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: Reconciliation
Page 5 of 5
Preparer: Kimball
Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			1994 A&G EXPENSE					
			Adjustments				1994 Adjustments	
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U	Remove Cty Office Expenses	Total Adjusted Per Books O&M	Purchased Raw Water from Marco Island	Total A&G Per 1994 MFR's
1	6/7018. Salaries & Wages - Employees	3,949,090	0	0	0	3,949,090	0	3,949,090
2	6/7038. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	6/7048. Employee Pensions & Benefits	964,274	(17,677) (1)	0	0	946,597	0	946,597
4	6/7108. Purchased Water	0	0	0	0	0	0	0
5	6/7158. Purchased Power	65,336	0	0	0	65,336	0	65,336
6	6/7168. Fuel for Power Production	0	0	0	0	0	0	0
7	6/7188. Chemicals	0	0	0	0	0	0	0
8	6/7208. Materials & Supplies	205,691	0	0	0	205,691	0	205,691
9	6/7318. Contractual Services - Eng.	0	0	0	0	0	0	0
10	6/7328. Contractual Services - Acct.	170,822	0	0	0	170,822	0	170,822
11	6/7338. Contractual Services - Legal	135,423	0	0	0	135,423	0	135,423
12	6/7348. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
13	6/7358. Contractual Services - Other	471,695	0	0	0	471,695	0	471,695
14	6/7418. Rental of Real Building/Real Property	133,194	0	0	0	133,194	0	133,194
15	6/7428. Rental of Equipment	9,063	0	0	0	9,063	0	9,063
16	6/7508. Transportation Expense	49,685	0	0	0	49,685	0	49,685
17	6/7568. Insurance - Vehicle	112,131	0	0	0	112,131	0	112,131
18	6/7578. Insurance - General Liability	256,552	0	0	0	256,552	0	256,552
19	6/7588. Insurance - Workman's Comp	19,016	51,278 (2)	0	0	70,294	0	70,294
20	6/7598. Insurance - Other	23,284	0	0	0	23,284	0	23,284
21	6/7608. Advertising Expense	27,649	0	0	0	27,649	0	27,649
22	6/7668. Reg. Comm. Exp. - Rate Case Amort.	556,227	0	(81,931)	0	474,296	0	474,296
23	6/7678. Reg. Comm. Exp. - Other	89,416	0	0	0	89,416	0	89,416
24	6/7708. Bad Debt Expense	0	0	0	0	0	0	0
25	6/7758. Miscellaneous Expenses	1,309,157	0	0	0	1,309,157	0	1,309,157
26	**TOTAL A&G EXPENSES**	8,547,705	33,601	(81,931)	0	8,499,375	0	8,499,375

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits ($2,542,632) to Total Company Labor ($10,607,895).
Pension and Benefits % = $2,542,632 / 10,607,895 = 23.97%
Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. ($189,279) to Total Company Labor ($10,607,895)
Workman's Comp. % = $189,279 / 10,607,895 = 1.78%
Note (3) Venice Garden's rate case expense in the amount of $81,930.66 was excluded from the total company number.

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SOUTHERN STATES UTILITIES, INC
STATEMENT OF OPERATIONS
BUDGET YEAR: 1995

Version: 04

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL 1995
OPERATING REVENUES:													
WATER	2,619,363	2,327,564	2,347,010	2,740,584	2,905,498	3,037,257	2,722,825	2,432,954	2,585,764	2,409,743	2,799,958	2,780,611	31,709,131
SEWER	1,833,069	1,686,737	1,773,431	1,885,510	1,887,729	1,813,113	1,817,548	1,744,423	2,269,352	2,040,409	2,374,313	2,312,480	23,438,114
OTHER	51,475	47,705	51,695	50,602	56,399	53,420	58,816	55,031	40,398	49,745	55,748	45,891	616,925
TOTAL OPERATING REVENUES	4,503,907	4,062,006	4,172,136	4,676,696	4,849,626	4,903,790	4,599,189	4,232,408	4,895,514	4,499,897	5,230,019	5,138,982	55,764,170
OPERATING EXPENSES:													
WATER OPERATIONS & MAINTENANCE	840,616	848,109	924,441	887,618	888,190	877,263	840,566	877,149	825,157	825,503	824,807	839,133	10,298,552
SEWER OPERATIONS & MAINTENANCE	820,456	791,734	849,532	819,302	843,800	840,893	871,122	886,792	836,150	818,257	795,297	790,421	9,963,756
CUSTOMER ACCOUNTS	246,722	225,240	249,565	247,785	248,343	245,115	251,943	249,191	242,898	252,328	243,387	248,730	2,951,247
ADMINISTRATIVE & GENERAL	722,210	723,029	731,922	740,043	717,071	718,765	714,154	715,082	716,504	721,933	705,696	706,055	8,632,464
TAXES OTHER THAN INCOME	556,815	540,906	541,994	562,768	569,022	571,834	559,004	544,333	543,234	545,531	583,573	576,090	6,695,104
DEPRECIATION & AMORTIZATION	623,883	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	7,486,607
INCOME TAXES-UTILITY INCOME	-23,602	-174,788	-200,537	12,050	74,431	101,578	-13,123	-166,748	128,142	-21,800	264,462	209,901	189,966
TOTAL OPERATING EXPENSES	3,787,100	3,578,114	3,720,801	3,893,450	3,964,741	3,979,332	3,847,550	3,729,683	3,915,969	3,765,636	4,041,106	3,994,214	46,217,696
OPERATING INCOME/LOSS	716,807	483,892	451,335	783,246	884,885	924,458	751,639	502,725	979,545	734,261	1,188,913	1,144,768	9,546,474
NON-OPERATING INCOME(EXPENSES):													
INTEREST INCOME	115,876	108,470	106,214	101,483	109,759	117,394	117,147	107,839	101,286	102,400	88,889	77,618	1,254,375
AFUDC	23,711	30,152	38,771	50,295	62,067	55,095	42,230	32,224	28,382	25,500	27,890	38,175	454,492
AFPI	85,492	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	1,025,728
GAIN ON DISPOSAL OF ASSETS	0	0	0	0	0	0	0	0	0	0	0	1,050,780	1,050,780
INCOME FROM GAS OPERATIONS	39,891	49,201	66,175	70,931	47,502	24,387	16,624	16,995	14,401	6,283	19,527	19,752	391,669
INTEREST EXPENSE	-708,724	-710,470	-732,239	-731,170	-731,131	-728,829	-728,832	-725,825	-724,206	-724,186	-724,155	-771,826	-8,741,593
EXPENSE OF DEBT	-53,869	-63,060	-53,869	-53,869	-61,869	-57,166	-60,815	-54,729	-61,755	-53,869	-53,869	-53,869	-682,608
OTHER NON-OPERATING INC(EXP)	-29,550	-28,753	-25,587	-27,939	-25,474	-25,912	-25,826	-25,474	-25,499	-25,951	-25,386	-25,587	-316,938
INCOME TAXES, NON-OPERATING INC(EX	-64,825	-69,770	-79,275	-78,084	-71,192	-66,051	-59,234	-57,318	-55,112	-55,139	-56,352	-460,463	-1,172,815
TOTAL NON-OPERATING INC(EXP)	-591,998	-598,754	-594,334	-582,877	-584,862	-595,606	-613,230	-620,812	-637,027	-639,486	-637,980	-39,944	-6,736,910
NET INCOME	124,809	-114,862	-142,999	200,369	300,023	328,852	-138,409	-118,087	342,518	94,775	550,933	1,104,824	2,809,564

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE SUMMARY
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,734,539
604	EMPLOYEE PENSIONS & BENEFITS	679,097
610	PURCHASED WATER	1,931,740
615	PURCHASED POWER	2,259,539
616	FUEL FOR POWER PRODUCTION	28,201
618	CHEMICALS	744,151
620	MATERIALS & SUPPLIES	931,475
631	CONTRACTUAL SERVICES-ENG	2,920
635	CONTRACTUAL SERVICES-OTHER	392,305
641	RENTAL OF BLDG/REAL PROPERTY	5,570
642	RENTAL OF EQUIPMENT	12,982
650	TRANSPORTATION EXPENSE	261,031
658	INSURANCE-WORKER'S COMP	48,935
675	MISCELLANEOUS EXPENSES	266,067
	TOTAL WATER-DIRECT EXPENSE	10,298,552
701	SALARIES & WAGES-EMPLOYEES	2,419,628
704	EMPLOYEE PENSIONS & BENEFITS	600,861
710	PURCHASED SEWER	2,661,713
711	SLUDGE REMOVAL EXPENSE	918,034
715	PURCHASED POWER	1,257,217
716	FUEL FOR POWER PRODUCTION	16,588
718	CHEMICALS	585,779
720	MATERIALS & SUPPLIES	855,162
731	CONTRACTUAL SERVICES-ENG	42,156
735	CONTRACTUAL SERVICES-OTHER	228,482
741	RENTAL OF BLDG/REAL PROPERTY	60
742	RENTAL OF EQUIPMENT	20,634
750	TRANSPORTATION EXPENSE	111,428
758	INSURANCE-WORKER'S COMP	43,297
775	MISCELLANEOUS EXPENSES	202,717
	TOTAL SEWER-DIRECT EXPENSE	9,963,756
	TOTAL WATER AND SEWER	20,262,308

AMELIA ISLAND
PLANT #01518

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	39,734
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	39,785
616	FUEL FOR POWER PRODUCTION	616
618	CHEMICALS	13,824
620	MATERIALS & SUPPLIES	68,153
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	530
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,946
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	400
	TOTAL WATER-DIRECT EXPENSE	164,988
701	SALARIES & WAGES-EMPLOYEES	114,850
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	23,737
715	PURCHASED POWER	91,100
716	FUEL FOR POWER PRODUCTION	540
718	CHEMICALS	7,861
720	MATERIALS & SUPPLIES	51,430
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	13,988
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,574
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	6,149
	TOTAL SEWER-DIRECT EXPENSE	311,229
	TOTAL WATER AND SEWER	476,217

APACHE SHORES
PLANT #00990

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,578
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	860
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	552
620	MATERIALS & SUPPLIES	1,601
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,281
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	769
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	960
	TOTAL WATER-DIRECT EXPENSE	12,601
701	SALARIES & WAGES-EMPLOYEES	6,633
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	972
715	PURCHASED POWER	1,757
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,086
720	MATERIALS & SUPPLIES	382
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	971
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	542
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	332
	TOTAL SEWER-DIRECT EXPENSE	12,675
	TOTAL WATER AND SEWER	25,276

APPLE VALLEY
PLANT #00332

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	28,695
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	2,000
615	PURCHASED POWER	14,520
616	FUEL FOR POWER PRODUCTION	1,200
618	CHEMICALS	2,750
620	MATERIALS & SUPPLIES	5,605
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,729
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	5,246
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	685
	TOTAL WATER-DIRECT EXPENSE	62,430
701	SALARIES & WAGES-EMPLOYEES	2,912
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	30,960
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	1,227
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	913
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	36,012
	TOTAL WATER AND SEWER	98,442

BAY LAKE ESTATES
PLANT #00784

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,957
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	288
618	CHEMICALS	780
620	MATERIALS & SUPPLIES	4,074
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,025
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	140
650	TRANSPORTATION EXPENSE	469
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	16,293
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	16,293

BEACHERS POINT
PLANT #00472

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,073
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	27,600
615	PURCHASED POWER	600
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	341
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	840
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	240
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	34,694
701	SALARIES & WAGES-EMPLOYEES	11,249
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	44,200
715	PURCHASED POWER	1,600
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	400
720	MATERIALS & SUPPLIES	4,276
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,400
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	96
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	65,221
	TOTAL WATER AND SEWER	99,915

BEACON HILLS
PLANT #00886

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	47,247
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	7,320
615	PURCHASED POWER	67,854
616	FUEL FOR POWER PRODUCTION	1,111
618	CHEMICALS	24,975
620	MATERIALS & SUPPLIES	49,549
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,353
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	900
650	TRANSPORTATION EXPENSE	9,120
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	2,338
	TOTAL WATER-DIRECT EXPENSE	211,767
701	SALARIES & WAGES-EMPLOYEES	134,829
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	78,000
715	PURCHASED POWER	88,200
716	FUEL FOR POWER PRODUCTION	1,530
718	CHEMICALS	156,808
720	MATERIALS & SUPPLIES	46,041
731	CONTRACTUAL SERVICES-ENG	1,289
735	CONTRACTUAL SERVICES-OTHER	24,085
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,200
750	TRANSPORTATION EXPENSE	8,580
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,000
	TOTAL SEWER-DIRECT EXPENSE	543,562
	TOTAL WATER AND SEWER	755,329

BURNT STORE
PLANT #02202

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	61,103
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	37,800
616	FUEL FOR POWER PRODUCTION	420
618	CHEMICALS	16,790
620	MATERIALS & SUPPLIES	20,542
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,820
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	960
650	TRANSPORTATION EXPENSE	5,054
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	3,141
	TOTAL WATER-DIRECT EXPENSE	152,630
701	SALARIES & WAGES-EMPLOYEES	45,573
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,520
715	PURCHASED POWER	22,560
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,130
720	MATERIALS & SUPPLIES	54,738
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	11,550
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	3,938
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,199
	TOTAL SEWER-DIRECT EXPENSE	145,208
	TOTAL WATER AND SEWER	297,838

CARLTON VILLAGE
PLANT #00555

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,435
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,000
616	FUEL FOR POWER PRODUCTION	620
618	CHEMICALS	279
620	MATERIALS & SUPPLIES	2,078
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,058
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	756
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	14,226
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	14,226

CHULUOTA
PLANT #00335

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	25,449
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	10,000
616	FUEL FOR POWER PRODUCTION	486
618	CHEMICALS	14,754
620	MATERIALS & SUPPLIES	10,888
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,677
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	250
650	TRANSPORTATION EXPENSE	2,751
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,726
	TOTAL WATER-DIRECT EXPENSE	67,981
701	SALARIES & WAGES-EMPLOYEES	10,018
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,352
715	PURCHASED POWER	8,040
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	13,466
720	MATERIALS & SUPPLIES	11,103
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,960
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	540
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,880
	TOTAL SEWER-DIRECT EXPENSE	51,359
	TOTAL WATER AND SEWER	119,340

CITRUS PARK
PLANT #01117

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,756
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,000
616	FUEL FOR POWER PRODUCTION	240
618	CHEMICALS	420
620	MATERIALS & SUPPLIES	5,938
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,050
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,585
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	26,709
701	SALARIES & WAGES-EMPLOYEES	8,550
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	13,248
715	PURCHASED POWER	10,560
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	2,237
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,680
741	RENTAL OF BLDG/REAL PROPERTY	60
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,141
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,440
	TOTAL SEWER-DIRECT EXPENSE	42,086
	TOTAL WATER AND SEWER	68,795

CITRUS SPRINGS
PLANT #00906

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	37,984
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	22,898
616	FUEL FOR POWER PRODUCTION	220
618	CHEMICALS	1,564
620	MATERIALS & SUPPLIES	15,068
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,911
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	8,329
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	89,034
701	SALARIES & WAGES-EMPLOYEES	25,571
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	16,560
715	PURCHASED POWER	9,347
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	2,600
720	MATERIALS & SUPPLIES	6,778
731	CONTRACTUAL SERVICES-ENG	7,124
735	CONTRACTUAL SERVICES-OTHER	3,224
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	3,237
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,484
	TOTAL SEWER-DIRECT EXPENSE	76,925
	TOTAL WATER AND SEWER	165,959

COVERED BRIDGE
PLANT #02401

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	141
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	260
618	CHEMICALS	1,700
620	MATERIALS & SUPPLIES	6,528
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	7,194
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	120
650	TRANSPORTATION EXPENSE	4,779
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	22,642
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,760
715	PURCHASED POWER	2,300
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,370
720	MATERIALS & SUPPLIES	4,196
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	7,050
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	4,491
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	720
	TOTAL SEWER-DIRECT EXPENSE	22,887
	TOTAL WATER AND SEWER	45,529

CRYSTAL RIVER
PLANT #00984

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,542
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,403
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	690
620	MATERIALS & SUPPLIES	536
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	981
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	348
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	9,560
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	9,560

DAETWYLER SHORES
PLANT #00105

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,807
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	25,065
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	741
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	476
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	336
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	28,425
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	28,425

DEEP CREEK
PLANT #02201

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	32,560
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,103,724
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	8,100
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,570
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	1,560
650	TRANSPORTATION EXPENSE	5,463
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,676
	TOTAL WATER-DIRECT EXPENSE	1,154,653
701	SALARIES & WAGES-EMPLOYEES	48,592
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	1,166,136
711	SLUDGE REMOVAL EXPENSE	450
715	PURCHASED POWER	19,440
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	86,430
720	MATERIALS & SUPPLIES	32,410
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	11,900
750	TRANSPORTATION EXPENSE	5,488
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,264
	TOTAL SEWER-DIRECT EXPENSE	1,372,110
	TOTAL WATER AND SEWER	2,526,763

DELTONA LAKES
PLANT #01806

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	360,548
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	417,300
616	FUEL FOR POWER PRODUCTION	2,255
618	CHEMICALS	145,666
620	MATERIALS & SUPPLIES	120,360
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	59,732
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	840
650	TRANSPORTATION EXPENSE	27,619
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	5,616
	TOTAL WATER-DIRECT EXPENSE	1,139,936
701	SALARIES & WAGES-EMPLOYEES	186,907
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	49,454
711	SLUDGE REMOVAL EXPENSE	45,240
715	PURCHASED POWER	109,680
716	FUEL FOR POWER PRODUCTION	8,235
718	CHEMICALS	57,692
720	MATERIALS & SUPPLIES	60,432
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	13,090
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	360
750	TRANSPORTATION EXPENSE	5,593
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	4,740
	TOTAL SEWER-DIRECT EXPENSE	541,423
	TOTAL WATER AND SEWER	1,681,359

DOL RAY MANOR
PLANT #00336

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,445
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,000
615	PURCHASED POWER	4,140
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	100
620	MATERIALS & SUPPLIES	1,240
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,561
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	336
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	18,422
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	18,422

EAST LAKE HARRIS ESTATES
PLANT #00557

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,095
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	624
620	MATERIALS & SUPPLIES	1,610
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,474
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,068
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	9,671
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	9,671

ENTERPRISE
PLANT #01807

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,758
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	24,720
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	2,400
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	252
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	34,130
701	SALARIES & WAGES-EMPLOYEES	10,277
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,500
715	PURCHASED POWER	8,040
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,200
720	MATERIALS & SUPPLIES	4,400
731	CONTRACTUAL SERVICES-ENG	4,168
735	CONTRACTUAL SERVICES-OTHER	560
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	156
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,520
	TOTAL SEWER-DIRECT EXPENSE	33,821
	TOTAL WATER AND SEWER	67,951

FERN PARK
PLANT #00324

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,527
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	500
615	PURCHASED POWER	2,500
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	600
620	MATERIALS & SUPPLIES	3,087
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,786
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,032
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	14,632
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	14,632

FERN TERRACE
PLANT #00552

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,660
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,000
616	FUEL FOR POWER PRODUCTION	616
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	1,166
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,474
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	768
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	12,508
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	12,508

FISHERMAN'S HAVEN
PLANT #00673

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,573
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,808
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	988
620	MATERIALS & SUPPLIES	1,764
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,142
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	661
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	15,416
701	SALARIES & WAGES-EMPLOYEES	12,541
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,200
715	PURCHASED POWER	4,212
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,570
720	MATERIALS & SUPPLIES	6,484
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,395
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	661
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	360
	TOTAL SEWER-DIRECT EXPENSE	31,423
	TOTAL WATER AND SEWER	46,839

FLA CENTRAL COMMERCE PARK
PLANT #00340

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
701	SALARIES & WAGES-EMPLOYEES	61,942
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,160
715	PURCHASED POWER	9,060
716	FUEL FOR POWER PRODUCTION	720
718	CHEMICALS	920
720	MATERIALS & SUPPLIES	5,052
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,466
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	192
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	924
	TOTAL SEWER-DIRECT EXPENSE	82,436
	TOTAL WATER AND SEWER	82,436

FOUNTAINS
PLANT #00772

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	8,389
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	312
620	MATERIALS & SUPPLIES	2,212
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,267
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	132
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,158
	TOTAL WATER-DIRECT EXPENSE	14,670
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	14,670

FOX RUN
PLANT #00679

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,873
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	4,500
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	2,080
620	MATERIALS & SUPPLIES	4,132
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,224
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	445
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	24,178
701	SALARIES & WAGES-EMPLOYEES	3,583
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	55,800
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	180
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	857
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	433
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	60,853
	TOTAL WATER AND SEWER	85,031

FRIENDLY CENTER
PLANT #00556

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,578
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	480
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	93
620	MATERIALS & SUPPLIES	238
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,372
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	132
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	3,893
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	3,893

GENEVA LAKE ESTATES
PLANT #01298

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,889
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,800
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	1,290
620	MATERIALS & SUPPLIES	1,690
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	520
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	150
650	TRANSPORTATION EXPENSE	517
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	11,856
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	11,856

GIBSONIA ESTATES
PLANT #00215

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,473
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,920
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	1,652
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	244
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	601
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	9,150
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	9,150

GOLDEN TERRACE
PLANT #00992

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,399
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	8,445
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	164
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	380
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	12,868
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	12,868

GOSPEL ISLAND ESTATES
PLANT #00986

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,002
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	300
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	662
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	811
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	12
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	4,787
701	SALARIES & WAGES-EMPLOYEES	130
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	130
	TOTAL WATER AND SEWER	4,917

GRAND TERRACE
PLANT #00575

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,279
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,380
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	520
620	MATERIALS & SUPPLIES	1,332
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,800
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	672
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	8,703
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	8,703

HERSHEL HEIGHTS
PLANT #01902

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,236
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	56,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	814
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	290
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	420
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	59,760
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	59,760

HOBBY HILLS
PLANT #00558

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,963
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	966
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,560
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	624
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	7,017
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	7,017

HOLIDAY HAVEN
PLANT #00573

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,937
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	18,960
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	515
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	370
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	23,262
701	SALARIES & WAGES-EMPLOYEES	11,826
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,000
715	PURCHASED POWER	3,180
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	2,352
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,680
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	396
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	6,880
	TOTAL SEWER-DIRECT EXPENSE	32,484
	TOTAL WATER AND SEWER	55,746

HOLIDAY HEIGHTS
PLANT #00121

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,637
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	717
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	150
620	MATERIALS & SUPPLIES	1,628
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,786
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	300
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	8,818
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	8,818

IMPERIAL TERRACE
PLANT #00570

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,980
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,640
616	FUEL FOR POWER PRODUCTION	480
618	CHEMICALS	156
620	MATERIALS & SUPPLIES	2,468
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,200
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,488
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	15,132
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	15,132

INTERCESSION CITY
PLANT #00780

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	14,324
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,500
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	624
620	MATERIALS & SUPPLIES	4,176
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,122
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	140
650	TRANSPORTATION EXPENSE	1,802
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	24,492
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	24,492

INTERLACHEN LAKE ESTATES
PLANT #00470

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,120
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	300
618	CHEMICALS	2,436
620	MATERIALS & SUPPLIES	3,731
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,356
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	18,483
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	18,483

JUNGLE DEN
PLANT #01802

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,429
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	9,240
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	775
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	370
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	492
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	200
	TOTAL WATER-DIRECT EXPENSE	12,506
701	SALARIES & WAGES-EMPLOYEES	10,430
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	1,740
715	PURCHASED POWER	3,696
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	4,167
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,680
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	492
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	4,440
	TOTAL SEWER-DIRECT EXPENSE	29,815
	TOTAL WATER AND SEWER	42,321

KEYSTONE CLUB ESTATES
PLANT #01279

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,649
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,040
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	130
620	MATERIALS & SUPPLIES	1,329
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	510
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	180
650	TRANSPORTATION EXPENSE	882
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	11,720
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	11,720

KEYSTONE HEIGHTS
PLANT #01094

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	20,868
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	20,935
616	FUEL FOR POWER PRODUCTION	120
618	CHEMICALS	3,184
620	MATERIALS & SUPPLIES	6,168
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,118
641	RENTAL OF BLDG/REAL PROPERTY	150
642	RENTAL OF EQUIPMENT	400
650	TRANSPORTATION EXPENSE	5,880
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	2,812
	TOTAL WATER-DIRECT EXPENSE	66,635
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	66,635

KINGSWOOD
PLANT #01701

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	351
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	6,480
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	740
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	240
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	7,811
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	7,811

LAKE BRANTLEY
PLANT #00325

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,442
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,560
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	200
620	MATERIALS & SUPPLIES	2,564
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,561
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	384
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	10,311
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	10,311

LAKE CONWAY
PLANT #00104

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,970
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	11,140
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	590
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	476
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	228
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	16,404
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	16,404

LAKE GIBSON
PLANT #00210

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	11,898
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	9,960
616	FUEL FOR POWER PRODUCTION	250
618	CHEMICALS	520
620	MATERIALS & SUPPLIES	3,814
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	420
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	2,871
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,261
	TOTAL WATER-DIRECT EXPENSE	30,994
701	SALARIES & WAGES-EMPLOYEES	30,835
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,800
715	PURCHASED POWER	19,500
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	5,556
720	MATERIALS & SUPPLIES	26,609
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,780
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	985
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,007
	TOTAL SEWER-DIRECT EXPENSE	92,072
	TOTAL WATER AND SEWER	123,066

LAKESIDE
PLANT #00995

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	0

LAKEVIEW VILLAS
PLANT #01054

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,106
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	240
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	39
620	MATERIALS & SUPPLIES	729
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	240
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	74
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	3,428
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	3,428

LEHIGH
PLANT #02901

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	218,822
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	79,915
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	101,878
620	MATERIALS & SUPPLIES	42,083
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	47,328
641	RENTAL OF BLDG/REAL PROPERTY	4,500
642	RENTAL OF EQUIPMENT	465
650	TRANSPORTATION EXPENSE	13,348
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	18,663
	TOTAL WATER-DIRECT EXPENSE	527,002
701	SALARIES & WAGES-EMPLOYEES	236,717
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,600
715	PURCHASED POWER	160,861
716	FUEL FOR POWER PRODUCTION	1,117
718	CHEMICALS	19,735
720	MATERIALS & SUPPLIES	91,092
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	15,930
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	2,490
750	TRANSPORTATION EXPENSE	10,395
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	9,127
	TOTAL SEWER-DIRECT EXPENSE	551,064
	TOTAL WATER AND SEWER	1,078,066

LEILANI HEIGHTS
PLANT #00675

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	11,576
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,600
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	1,300
620	MATERIALS & SUPPLIES	4,111
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,636
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,814
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,800
	TOTAL WATER-DIRECT EXPENSE	29,161
701	SALARIES & WAGES-EMPLOYEES	23,363
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	12,600
715	PURCHASED POWER	12,000
716	FUEL FOR POWER PRODUCTION	324
718	CHEMICALS	4,875
720	MATERIALS & SUPPLIES	10,900
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,769
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,790
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	360
	TOTAL SEWER-DIRECT EXPENSE	69,981
	TOTAL WATER AND SEWER	99,142

HARMONY HOMES
PLANT #00326

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,608
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,000
615	PURCHASED POWER	960
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	1,224
620	MATERIALS & SUPPLIES	740
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,561
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	336
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	12,029
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	12,029

HERMITS COVE
PLANT #00438

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,056
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,729
616	FUEL FOR POWER PRODUCTION	276
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	3,812
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,480
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,212
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	14,489
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	14,489

HIDDEN ESTATES
PLANT #00334

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,279
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,960
616	FUEL FOR POWER PRODUCTION	240
618	CHEMICALS	4,338
620	MATERIALS & SUPPLIES	2,410
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,705
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,380
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,315
	TOTAL WATER-DIRECT EXPENSE	25,627
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	25,627

LAKE HARRIET
PLANT #00323

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	11,810
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,140
615	PURCHASED POWER	3,120
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	840
620	MATERIALS & SUPPLIES	2,742
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,870
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,572
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	23,694
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	23,694

LAKE AJAY
PLANT #00773

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	19,134
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	2,000
615	PURCHASED POWER	5,000
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	2,814
620	MATERIALS & SUPPLIES	1,620
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,237
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	541
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	32,826
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	32,826

MARCO ISLAND
PLANT #02601

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	464,311
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	849,550
616	FUEL FOR POWER PRODUCTION	3,110
618	CHEMICALS	307,772
620	MATERIALS & SUPPLIES	211,796
631	CONTRACTUAL SERVICES-ENG	2,920
635	CONTRACTUAL SERVICES-OTHER	156,789
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	1,040
650	TRANSPORTATION EXPENSE	27,768
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	20,992
	TOTAL WATER-DIRECT EXPENSE	2,046,048
701	SALARIES & WAGES-EMPLOYEES	223,521
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	45,080
715	PURCHASED POWER	150,490
716	FUEL FOR POWER PRODUCTION	2,350
718	CHEMICALS	29,060
720	MATERIALS & SUPPLIES	127,536
731	CONTRACTUAL SERVICES-ENG	6,245
735	CONTRACTUAL SERVICES-OTHER	11,334
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,040
750	TRANSPORTATION EXPENSE	9,240
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	13,278
	TOTAL SEWER-DIRECT EXPENSE	619,174
	TOTAL WATER AND SEWER	2,665,222

MARCO SHORES
PLANT #02602

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	49,432
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	4,570
616	FUEL FOR POWER PRODUCTION	370
618	CHEMICALS	9,780
620	MATERIALS & SUPPLIES	5,988
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	820
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,356
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	4,374
	TOTAL WATER-DIRECT EXPENSE	76,690
701	SALARIES & WAGES-EMPLOYEES	27,930
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,000
715	PURCHASED POWER	7,040
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	850
720	MATERIALS & SUPPLIES	2,458
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,260
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	240
750	TRANSPORTATION EXPENSE	1,164
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,696
	TOTAL SEWER-DIRECT EXPENSE	46,638
	TOTAL WATER AND SEWER	123,328

MARION OAKS
PLANT #01106

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	64,216
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	28,752
616	FUEL FOR POWER PRODUCTION	560
618	CHEMICALS	832
620	MATERIALS & SUPPLIES	16,914
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	3,778
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	10,480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	500
	TOTAL WATER-DIRECT EXPENSE	126,032
701	SALARIES & WAGES-EMPLOYEES	95,161
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	26,520
715	PURCHASED POWER	33,000
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	9,486
720	MATERIALS & SUPPLIES	15,708
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	4,060
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	5,642
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,930
	TOTAL SEWER-DIRECT EXPENSE	192,507
	TOTAL WATER AND SEWER	318,539

MEREDITH MANOR
PLANT #00330

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	17,665
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	240
615	PURCHASED POWER	7,080
616	FUEL FOR POWER PRODUCTION	240
618	CHEMICALS	6,046
620	MATERIALS & SUPPLIES	4,385
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,645
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	3,697
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	41,598
701	SALARIES & WAGES-EMPLOYEES	2,498
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	6,000
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	280
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	632
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	180
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	9,590
	TOTAL WATER AND SEWER	51,188

MORNINGVIEW
PLANT #00562

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,561
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	600
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	572
620	MATERIALS & SUPPLIES	444
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,368
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	216
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	8,481
701	SALARIES & WAGES-EMPLOYEES	6,122
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,550
715	PURCHASED POWER	2,400
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	565
720	MATERIALS & SUPPLIES	704
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	400
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	216
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	14,957
	TOTAL WATER AND SEWER	23,438

OAK FOREST
PLANT #00993

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,740
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,076
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	306
620	MATERIALS & SUPPLIES	1,305
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	861
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	661
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	10,009
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	10,009

OAKWOOD
PLANT #01702

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,071
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	18,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	300
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	550
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	20,921
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	20,921

ORANGE HILL
PLANT #00214

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,661
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	100
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	2,003
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	244
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	613
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	12,281
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	12,281

PALISADES
PLANT #00579

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,178
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	720
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,200
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	120
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	11,598
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	11,598

PALM MOBILE HOME PARK
PLANT #00559

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	10,942
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	600
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	52
620	MATERIALS & SUPPLIES	735
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,432
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	360
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	14,841
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	14,841

PALM PORT
PLANT #00440

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,611
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	960
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	3,100
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	600
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	11,335
701	SALARIES & WAGES-EMPLOYEES	7,447
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	44,200
715	PURCHASED POWER	3,520
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	600
720	MATERIALS & SUPPLIES	5,307
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,600
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	400
750	TRANSPORTATION EXPENSE	588
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	65,662
	TOTAL WATER AND SEWER	76,997

PALM TERRACE
PLANT #01429

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	15,687
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	101,400
615	PURCHASED POWER	3,840
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	156
620	MATERIALS & SUPPLIES	2,926
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,760
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,476
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,200
	TOTAL WATER-DIRECT EXPENSE	129,445
701	SALARIES & WAGES-EMPLOYEES	38,375
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	82,565
715	PURCHASED POWER	13,380
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	7,248
720	MATERIALS & SUPPLIES	10,788
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	4,900
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,272
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	4,680
	TOTAL SEWER-DIRECT EXPENSE	163,208
	TOTAL WATER AND SEWER	292,653

PALM VALLEY
PLANT #02301

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,864
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	12,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	100
620	MATERIALS & SUPPLIES	5,540
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,150
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	22,654
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	22,654

PARK MANOR
PLANT #00444

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	234
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	120
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	198
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	192
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	744
701	SALARIES & WAGES-EMPLOYEES	5,560
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,200
715	PURCHASED POWER	1,200
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	600
720	MATERIALS & SUPPLIES	2,929
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	5,650
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	180
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	20,319
	TOTAL WATER AND SEWER	21,063

PICCIOLA ISLAND
PLANT #00564

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,305
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	560
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	2,665
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,516
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	793
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	12,063
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	12,063

PINE RIDGE
PLANT #00907

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	28,131
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	15,402
616	FUEL FOR POWER PRODUCTION	168
618	CHEMICALS	1,104
620	MATERIALS & SUPPLIES	7,939
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,571
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	2,659
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	57,034
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	57,034

PINE RIDGE ESTATES
PLANT #00782

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,629
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,000
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	624
620	MATERIALS & SUPPLIES	4,697
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,537
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,285
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	22,576
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	22,576

PINEY WOODS
PLANT #00553

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,179
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,480
616	FUEL FOR POWER PRODUCTION	710
618	CHEMICALS	364
620	MATERIALS & SUPPLIES	3,920
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,118
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,044
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,440
	TOTAL WATER-DIRECT EXPENSE	19,255
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	19,255

POINT O'WOODS
PLANT #00987

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,344
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,867
616	FUEL FOR POWER PRODUCTION	168
618	CHEMICALS	552
620	MATERIALS & SUPPLIES	943
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,771
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,603
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	960
	TOTAL WATER-DIRECT EXPENSE	19,208
701	SALARIES & WAGES-EMPLOYEES	11,065
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	1,000
715	PURCHASED POWER	5,940
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	2,151
720	MATERIALS & SUPPLIES	1,878
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,075
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	660
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	24,769
	TOTAL WATER AND SEWER	43,977

POMONA PARK
PLANT #00443

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,172
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,720
616	FUEL FOR POWER PRODUCTION	120
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	2,427
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,056
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	15,559
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	15,559

POSTMASTER VILLAGE
PLANT #01095

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,945
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,240
616	FUEL FOR POWER PRODUCTION	125
618	CHEMICALS	1,459
620	MATERIALS & SUPPLIES	1,820
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	660
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	415
650	TRANSPORTATION EXPENSE	897
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	18,561
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	18,561

QUAIL RIDGE ESTATES
PLANT #00578

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,792
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	480
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	52
620	MATERIALS & SUPPLIES	534
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,200
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	84
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	5,862
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	5,862

REMINGTON FOREST
PLANT #02302

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,853
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,680
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	150
620	MATERIALS & SUPPLIES	3,390
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,000
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	13,073
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	13,073

RIVER GROVE
PLANT #00442

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,516
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	3,349
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	660
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	12,789
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	12,789

RIVER PARK
PLANT #00439

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	8,658
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,040
616	FUEL FOR POWER PRODUCTION	120
618	CHEMICALS	210
620	MATERIALS & SUPPLIES	4,900
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	2,172
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	19,240
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	19,240

ROLLING GREEN
PLANT #00985

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,886
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	88
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	350
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	4,324
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	4,324

ROSEMONT
PLANT #00988

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,351
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,020
616	FUEL FOR POWER PRODUCTION	168
618	CHEMICALS	1,240
620	MATERIALS & SUPPLIES	491
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	979
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	148
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	10,457
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	10,457

ST. JOHN'S HIGHLANDS
PLANT #00471

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,376
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	800
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	819
620	MATERIALS & SUPPLIES	1,350
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	504
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	8,709
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	8,709

SALT SPRINGS
PLANT #01115

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,347
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	4,236
616	FUEL FOR POWER PRODUCTION	285
618	CHEMICALS	652
620	MATERIALS & SUPPLIES	1,355
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,110
641	RENTAL OF BLDG/REAL PROPERTY	920
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	50
	TOTAL WATER-DIRECT EXPENSE	15,435
701	SALARIES & WAGES-EMPLOYEES	12,580
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	11,868
715	PURCHASED POWER	12,036
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	4,632
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,020
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	468
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,700
	TOTAL SEWER-DIRECT EXPENSE	48,474
	TOTAL WATER AND SEWER	63,909

SAMIRA VILLAS
PLANT #01118

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,959
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	324
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	30
620	MATERIALS & SUPPLIES	241
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	166
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	12
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	2,732
701	SALARIES & WAGES-EMPLOYEES	113
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	113
	TOTAL WATER AND SEWER	2,845

SARATOGA HARBOUR
PLANT #00448

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,217
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,100
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	378
620	MATERIALS & SUPPLIES	2,049
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	264
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	8,148
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	8,148

SEABOARD
PLANT #01906

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	30,430
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	274,400
615	PURCHASED POWER	23,500
616	FUEL FOR POWER PRODUCTION	300
618	CHEMICALS	5,261
620	MATERIALS & SUPPLIES	18,215
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	3,360
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	480
650	TRANSPORTATION EXPENSE	3,387
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,350
	TOTAL WATER-DIRECT EXPENSE	360,683
701	SALARIES & WAGES-EMPLOYEES	38,492
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	920,348
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	12,700
716	FUEL FOR POWER PRODUCTION	190
718	CHEMICALS	1,700
720	MATERIALS & SUPPLIES	27,095
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,400
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	3,278
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,836
	TOTAL SEWER-DIRECT EXPENSE	1,009,039
	TOTAL WATER AND SEWER	1,369,722

SILVER LAKE OAKS
PLANT #00473

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,739
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	880
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	315
620	MATERIALS & SUPPLIES	1,101
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	840
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	156
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	7,031
701	SALARIES & WAGES-EMPLOYEES	4,682
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	1,575
715	PURCHASED POWER	1,700
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	400
720	MATERIALS & SUPPLIES	1,325
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,600
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	156
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	11,438
	TOTAL WATER AND SEWER	18,469

SILVER LAKES
PLANT #00574

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	8,728
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	28,800
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	1,664
620	MATERIALS & SUPPLIES	12,331
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,328
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	6,157
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	60,728
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	60,728

SKYCREST
PLANT #00551

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,666
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,620
616	FUEL FOR POWER PRODUCTION	640
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	1,488
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,558
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	708
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	9,504
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	9,504

SOUTH FORTY
PLANT #01113

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
701	SALARIES & WAGES-EMPLOYEES	9,599
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,692
715	PURCHASED POWER	9,036
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	2,952
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	460
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	132
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,280
	TOTAL SEWER-DIRECT EXPENSE	32,321
	TOTAL WATER AND SEWER	32,321

SPRING GARDEN
PLANT #00994

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	0

SPRING HILL
PLANT #02701

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	223,222
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	300,000
616	FUEL FOR POWER PRODUCTION	3,120
618	CHEMICALS	7,488
620	MATERIALS & SUPPLIES	33,220
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	14,325
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	2,000
650	TRANSPORTATION EXPENSE	29,824
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	11,400
	TOTAL WATER-DIRECT EXPENSE	624,599
701	SALARIES & WAGES-EMPLOYEES	176,742
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	205,920
715	PURCHASED POWER	128,400
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	50,001
720	MATERIALS & SUPPLIES	43,721
731	CONTRACTUAL SERVICES-ENG	15,099
735	CONTRACTUAL SERVICES-OTHER	7,355
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	6,408
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	9,820
	TOTAL SEWER-DIRECT EXPENSE	643,466
	TOTAL WATER AND SEWER	1,268,065

STONE MOUNTAIN
PLANT #00565

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,537
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	93
620	MATERIALS & SUPPLIES	294
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,122
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	36
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	6,162
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	6,162

SUGAR CREEK
PLANT #00212

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,068
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	480
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	331
620	MATERIALS & SUPPLIES	796
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	229
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	4,904
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	4,904

SUGAR MILL
PLANT #01801

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	46,818
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	12,000
616	FUEL FOR POWER PRODUCTION	600
618	CHEMICALS	11,580
620	MATERIALS & SUPPLIES	8,180
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,000
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	180
	TOTAL WATER-DIRECT EXPENSE	85,358
701	SALARIES & WAGES-EMPLOYEES	51,785
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,960
715	PURCHASED POWER	22,800
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,410
720	MATERIALS & SUPPLIES	4,652
731	CONTRACTUAL SERVICES-ENG	2,687
735	CONTRACTUAL SERVICES-OTHER	2,040
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	60
	TOTAL SEWER-DIRECT EXPENSE	89,394
	TOTAL WATER AND SEWER	174,752

SUGAR MILL WOODS
PLANT #00989

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	75,183
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	28,080
616	FUEL FOR POWER PRODUCTION	1,180
618	CHEMICALS	2,380
620	MATERIALS & SUPPLIES	13,596
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,600
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	360
650	TRANSPORTATION EXPENSE	7,803
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	5,448
	TOTAL WATER-DIRECT EXPENSE	140,630
701	SALARIES & WAGES-EMPLOYEES	92,374
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	24,000
715	PURCHASED POWER	38,782
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	6,180
720	MATERIALS & SUPPLIES	23,496
731	CONTRACTUAL SERVICES-ENG	5,544
735	CONTRACTUAL SERVICES-OTHER	4,600
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	7,467
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	17,076
	TOTAL SEWER-DIRECT EXPENSE	219,519
	TOTAL WATER AND SEWER	360,149

SUNNY HILLS
PLANT #02801

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	21,854
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	11,000
616	FUEL FOR POWER PRODUCTION	260
618	CHEMICALS	560
620	MATERIALS & SUPPLIES	5,501
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,935
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	66
650	TRANSPORTATION EXPENSE	4,014
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	3,045
	TOTAL WATER-DIRECT EXPENSE	48,235
701	SALARIES & WAGES-EMPLOYEES	25,756
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	725
715	PURCHASED POWER	4,557
716	FUEL FOR POWER PRODUCTION	90
718	CHEMICALS	965
720	MATERIALS & SUPPLIES	4,042
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,770
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	304
750	TRANSPORTATION EXPENSE	1,647
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,570
	TOTAL SEWER-DIRECT EXPENSE	43,426
	TOTAL WATER AND SEWER	91,661

SUNSHINE PARKWAY
PLANT #00560

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	16,240
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,216
616	FUEL FOR POWER PRODUCTION	788
618	CHEMICALS	156
620	MATERIALS & SUPPLIES	1,424
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,100
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	36
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	27,680
701	SALARIES & WAGES-EMPLOYEES	23,944
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,000
715	PURCHASED POWER	2,184
716	FUEL FOR POWER PRODUCTION	277
718	CHEMICALS	360
720	MATERIALS & SUPPLIES	1,074
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,816
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	36
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	720
	TOTAL SEWER-DIRECT EXPENSE	34,411
	TOTAL WATER AND SEWER	62,091

TROPICAL ISLE
PLANT #02101

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
701	SALARIES & WAGES-EMPLOYEES	11,957
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,100
715	PURCHASED POWER	7,200
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,562
720	MATERIALS & SUPPLIES	4,978
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	295
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	949
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	360
	TOTAL SEWER-DIRECT EXPENSE	29,401
	TOTAL WATER AND SEWER	29,401

TROPICAL PARK
PLANT #00781

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	22,992
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	2,660
615	PURCHASED POWER	5,040
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	3,052
620	MATERIALS & SUPPLIES	5,908
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,935
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	140
650	TRANSPORTATION EXPENSE	3,857
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	46,388
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	46,388

UNIVERSITY SHORES
PLANT #00106

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	62,143
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	160,000
615	PURCHASED POWER	44,000
616	FUEL FOR POWER PRODUCTION	1,053
618	CHEMICALS	11,100
620	MATERIALS & SUPPLIES	31,487
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,481
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	826
650	TRANSPORTATION EXPENSE	13,306
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	5,027
	TOTAL WATER-DIRECT EXPENSE	335,423
701	SALARIES & WAGES-EMPLOYEES	185,211
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	369,017
711	SLUDGE REMOVAL EXPENSE	131,040
715	PURCHASED POWER	130,380
716	FUEL FOR POWER PRODUCTION	1,215
718	CHEMICALS	40,667
720	MATERIALS & SUPPLIES	78,743
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	19,528
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,500
750	TRANSPORTATION EXPENSE	11,228
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	5,789
	TOTAL SEWER-DIRECT EXPENSE	974,318
	TOTAL WATER AND SEWER	1,309,741

VALENCIA TERRACE
PLANT #00554

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	0

VALRICO HILLS
PLANT #01901

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,763
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	5,972
616	FUEL FOR POWER PRODUCTION	167
618	CHEMICALS	197
620	MATERIALS & SUPPLIES	3,574
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	385
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	100
650	TRANSPORTATION EXPENSE	468
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	18,226
701	SALARIES & WAGES-EMPLOYEES	9,262
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	11,400
715	PURCHASED POWER	9,199
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	2,461
720	MATERIALS & SUPPLIES	6,324
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,566
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	456
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,000
	TOTAL SEWER-DIRECT EXPENSE	43,668
	TOTAL WATER AND SEWER	61,894

VENETIAN VILLAGE
PLANT #00567

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,497
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	560
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	1,392
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,500
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	840
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	9,813
701	SALARIES & WAGES-EMPLOYEES	4,941
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	5,250
715	PURCHASED POWER	7,200
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,080
720	MATERIALS & SUPPLIES	2,276
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	450
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	528
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	21,725
	TOTAL WATER AND SEWER	31,538

VENICE GARDENS
PLANT #01601

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,421
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	6,421
701	SALARIES & WAGES-EMPLOYEES	6,443
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	6,443
	TOTAL WATER AND SEWER	12,864

WELAKA
PLANT #00447

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,498
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	700
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	315
620	MATERIALS & SUPPLIES	1,276
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	553
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	6,482
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	6,482

WESTERN SHORES
PLANT #00566

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,427
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	2,384
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,500
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,860
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	12,195
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	12,195

WESTMONT
PLANT #00122

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,450
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	20,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	771
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	402
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	662
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	24,285
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	24,285

WINDSONG
PLANT #00783

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,106
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,330
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	208
620	MATERIALS & SUPPLIES	2,004
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,583
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	745
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	14,536
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	14,536

WOODMERE
PLANT #00888

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	29,288
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	32,985
616	FUEL FOR POWER PRODUCTION	1,111
618	CHEMICALS	9,300
620	MATERIALS & SUPPLIES	33,464
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,700
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	3,564
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	2,858
	TOTAL WATER-DIRECT EXPENSE	114,270
701	SALARIES & WAGES-EMPLOYEES	107,203
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	44,710
711	SLUDGE REMOVAL EXPENSE	36,000
715	PURCHASED POWER	64,400
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	47,624
720	MATERIALS & SUPPLIES	37,091
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	14,265
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,200
750	TRANSPORTATION EXPENSE	3,396
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,500
	TOTAL SEWER-DIRECT EXPENSE	357,389
	TOTAL WATER AND SEWER	471,659

WOOTEN
PLANT #00446

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,951
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	325
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	357
620	MATERIALS & SUPPLIES	1,203
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	600
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	132
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	5,568
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	5,568

ZEPHYR HILLS
PLANT #01427

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,010
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	35,376
615	PURCHASED POWER	1,680
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	1,983
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	344
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,742
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	44,395
701	SALARIES & WAGES-EMPLOYEES	21,680
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	19,288
711	SLUDGE REMOVAL EXPENSE	1,750
715	PURCHASED POWER	4,080
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	260
720	MATERIALS & SUPPLIES	2,233
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,780
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,718
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	53,789
	TOTAL WATER AND SEWER	98,184

CORPORATE OFFICE
PLANT #00001

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	170,546
604	EMPLOYEE PENSIONS & BENEFITS	679,097
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	19,395
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	(42,000)
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	1,450
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	48,935
675	MISCELLANEOUS EXPENSE	141,472
	TOTAL WATER-DIRECT EXPENSE	1,018,895
701	SALARIES & WAGES-EMPLOYEES	11,030
704	EMPLOYEE PENSIONS & BENEFITS	600,861
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	15,425
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	20,000
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	2,786
758	INSURANCE-WORKER'S COMP	43,297
775	MISCELLANEOUS EXPENSE	79,596
	TOTAL SEWER-DIRECT EXPENSE	772,995
	TOTAL WATER AND SEWER	1,791,890

CORPORATE OFFICE
PLANT #90001

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	83,385
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	83,385
701	SALARIES & WAGES-EMPLOYEES	210,827
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	210,827
	TOTAL WATER AND SEWER	294,212

SOUTHERN STATES UTILITIES, INC.
ADMINISTRATIVE AND GENERAL EXPENSE SUMMARY
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,603,243
604	EMPLOYEE PENSIONS & BENEFITS	398,142
615	PURCHASED POWER	5,565
620	MATERIALS & SUPPLIES	88,540
650	TRANSPORTATION EXPENSE	62,637
658	INSURANCE-WORKER'S COMP	28,687
670	BAD DEBT EXPENSE	217,899
675	MISCELLANEOUS EXPENSES	546,534
	TOTAL CUSTOMER EXPENSE	2,951,247
601	SALARIES & WAGES-EMPLOYEES	4,208,394
604	EMPLOYEE PENSIONS & BENEFITS	1,045,095
615	PURCHASED POWER	74,927
620	MATERIALS & SUPPLIES	200,251
631	CONTRACTUAL SERVICES-ENG	33,523
632	CONTRACTUAL SERVICES-ACCT	177,985
633	CONTRACTUAL SERVICES-LEGAL	107,248
635	CONTRACTUAL SERVICES-OTHER	276,594
641	RENTAL OF BLDG/REAL PROPERTY	159,134
642	RENTAL OF EQUIPMENT	7,283
650	TRANSPORTATION EXPENSE	77,824
656	INSURANCE-VEHICLE	122,008
657	INSURANCE-GENERAL LIABILITY	250,798
658	INSURANCE-WORKER'S COMP	75,303
659	INSURANCE-OTHER	24,899
660	ADVERTISING EXPENSE	27,165
666	REG COMM EXP-RATE CASE AMORT	469,893
667	REG COMM EXP-OTHER	59,415
675	MISCELLANEOUS EXPENSES	1,234,725
	TOTAL ADMIN & GENERAL	8,632,464
	TOTAL CUSTOMER AND A&G	11,583,711

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