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

ORIGINAL FILE COPY

SSU
Southern States Utilities

BEFORE THE

**FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 950495 - WS

**APPLICATION FOR A GENERAL RATE INCREASE**

**VOLUME III-A**
**BOOK 1 OF 3**

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

**SCHEDULES A & B**

Containing

**WATER AND WASTEWATER**
**RATE BASE AND OPERATING INCOME**

**FINAL RATES**
**PROJECTED TEST YEAR ENDED 12/31/96**

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

DOCUMENT NUMBER-DATE
07355 AUG-2 96
FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III-A, BOOK 1 OF 3
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERNANDO, HILLSBOROUGH & POLK COUNTIES

1996 SCHEDULES A & B
WATER & WASTEWATER RATE BASE (A) and OPERATING INCOME (B)

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| Seaboard | 517 - 564 | 565 - 594 |
| Spring Hill | 595 - 642 | 643 - 672 |
| Valrico Hills | 673 - 720 | 721 - 750 |
| **TOTAL COMPANY REVERSE OSMOSIS TREATMENT - WATER** | | 751 - 754 |
| Burnt Store | | 755 - 758 |
| Marco Island | | 759 - 762 |
| **TOTAL COMPANY PLANTS - WASTEWATER** | 763 - 810 | 811 - 840 |
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1996 SCHEDULES A & B
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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
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1996 SCHEDULE A
LIST OF WATER RATE BASE SCHEDULES

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1996 SCHEDULE B
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1996 SCHEDULE A
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| A-4 | Wastewater Plant In Service |
| A-6, 1 of 7 | Wastewater Plant In Service By Primary Account, Summary |
| A-6, 2 of 7 | Wastewater Plant In Service By Primary Account, Monthly Balances |
| A-6, 3 of 7 | Wastewater Plant In Service By Primary Account, Monthly Net Additions |
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| A-15 | Present and Proposed AFUDC Rates |
| A-16 | Wastewater Advances for Construction |
| A-17 | Wastewater Working Capital Allowance Calculation |
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DOCKET NO. 950495-WS
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1996 SCHEDULE B
LIST OF WASTEWATER OPERATING INCOME SCHEDULES

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| B-14, 3 of 3 | Net Wastewater Depreciation Expense, Composite CIAC Amortization Rates |
| B-15 | Wastewater Taxes Other Than Income |
| B-17 | Wastewater Income Taxes |
| B-18 | Wastewater Acquisition Adjustment Amortization Expense |

## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) 1996 AVERAGE RATE BASE Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 196,766,605 | (150,322) | 196,616,283 | A-5 (W) |
| 2 | Utility Land & Land Rights | 10,963,115 | 267,155 | 11,230,270 | A-5 (W) |
| 3 | Non-Used and Useful | (11,588,668) | 0 | (11,588,668) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (54,541,339) | 1,506,268 | (53,035,071) | A-9 (W) |
| 6 | CIAC | (54,284,419) | 43,542 | (54,240,877) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 13,781,234 | (42,920) | 13,738,314 | A-14 (W) |
| 9 | Acquisition Adjustments | (64,578) | 0 | (64,578) | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 27,526 | 0 | 27,526 | A-20 (W) |
| 11 | Advances for Construction | (6,060,491) | 0 | (6,060,491) | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (837,715) | 0 | (837,715) | Vol. II |
| 13 | Deferred Taxes | 4,172,745 | 0 | 4,172,745 | C-7 (W) |
| 14 | Working Capital Allowance | 4,852,687 | 0 | 4,852,687 | A-17 (W) |
| 15 | Other | 1,319,227 | 0 | 1,319,227 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 104,505,929 | 1,623,723 | 106,129,652 | |

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. Prior year retirements and/or cost of removal not reflected in MFR's | (49,613) | (49,612) | |
| 3 | | | | |
| 4 | 2. 1995 retirements due to plant interconnects | (193,788) | (193,788) | |
| 5 | | | | |
| 6 | 3. Lehigh Line extensions | 220,000 | 93,077 | |
| 7 | | | | |
| 8 | | (23,401) | (150,323) | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. Used and Useful land adjustments | 267,155 | 267,155 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 267,155 | 267,155 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. Prior year retirements and/or cost of removal not reflected in MFR's | 74,637 | 74,637 | |
| 29 | | | | |
| 30 | 2. 1995 retirements due to plant interconnects | 158,241 | 158,241 | |
| 31 | | | | |
| 32 | 3. Pre-1992 depreciation retirements not reflected in MFR's | 19,274 | 19,274 | |
| 33 | | | | |
| 34 | 4. Post-1992 cost of removal | 116,084 | 116,084 | |
| 35 | | | | |
| 36 | 5. Accum Depreciation reduction related to NU&U Mains | 1,138,032 | 1,138,032 | |
| 37 | | | | |
| 38 | | 1,506,268 | 1,506,268 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. Transfer Unclaimed Refunds to CIAC | (22,365) | (22,365) | |
| 41 | | | | |
| 42 | 2. 1995 retirements due to plant interconnects | 65,904 | 65,904 | |
| 43 | | | | |
| 44 | | | | |
| 45 | | 43,539 | 43,539 | |
| 46 | | | | |
| 47 | **SUBTOTAL** | 1,793,561 | 1,666,639 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| Line No. | Description | Utility Adjustments Annual | Utility Adjustments Average | Supporting Schedules |
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. 1995 retirements due to plant interconnects | (42,920) | (42,920) | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | (42,920) | (42,920) | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | 0 | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | 0 | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | 0 | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | 0 | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | 0 | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | 0 | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | 1,750,641 | 1,623,719 | |

7/24/95 4:57 PM A03W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 226,188 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 226,188 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 172,275 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 51,720 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 51,720 |
| 14 | **12/31/86 Balance** | 450,183 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 22,230 |
| 18 | 1987 Retirements | 470 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 21,760 |
| 21 | **12/31/87 Balance** | 471,943 |
| 22 | **Balance per books 12/21/87 (Valrico Hills)** | 113,175 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 57,653 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 57,653 |
| 28 | **12/31/88 Balance** | 642,771 |
| 29 | **Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson) and 04/30/89 (Orange Hill/Sugar Creek)** | 779,153 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 255,908 |
| 32 | 1989 Retirements | 8,693 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 247,215 |
| 35 | **12/31/89 Balance** | 1,669,139 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 367,295 |
| 39 | 1990 Retirements | 2,469 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 364,826 |
| 42 | **12/31/90 Balance** | 2,033,965 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 2,033,965 |
| 2 | **Balance per order 12/31/90 (Deep Creek and Hershel Heights), 08/31/91(Seaboard), and 09/30/91 (Lehigh)** | | 16,030,834 |
| 3 | Utility Adjustments to ordered balance (1) | | (36,492) |
| 4 | 1991 Additions | | 147,776 |
| 5 | 1991 Retirements | | 37,985 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 109,791 |
| 8 | **12/31/91 Balance** | | 18,138,098 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | | 121,693,166 |
| 10 | Utility Adjustments to ordered balance (1) | | (74,195) |
| 11 | 1992 Additions | | 1,916,643 |
| 12 | 1992 Retirements | | 301,348 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 1,615,295 |
| 15 | **12/31/92 Balance** | | 141,372,364 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | | 484,532 |
| 17 | Utility Adjustments to ordered balance (1) | | 118,448 |
| 18 | 1993 Additions | | 8,243,276 |
| 19 | 1993 Retirements | | 286,069 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 2,544,579 |
| 21 | 1993 Net Additions | | 10,501,786 |
| 22 | **12/31/93 Balance** | | 152,477,130 |
| 23 | **Balance per order 12/31/93** | | 0 |
| 24 | Utility Adjustments to ordered balance (1) | | 0 |
| 25 | 1994 Additions | | 21,207,454 |
| 26 | 1994 Retirements | | 572,256 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 20,635,198 |
| 29 | **12/31/94 Balance** | | 173,112,328 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | | 6,254,443 |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (28,052) |
| 32 | 1995 Additions | | 19,609,835 |
| 33 | 1995 Retirements | | 809,903 |
| 34 | 1995 Adjustments | Lehigh Line extensions | 1,602,000 |
| 35 | 1995 Net Additions | | 20,401,932 |
| 36 | **12/31/95 Balance** | | 199,740,651 |
| 37 | **Balance per order 12/31/95** | | 0 |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 206,164 |
| 39 | 1996 Additions | | 15,532,572 |
| 40 | 1996 Retirements | | 730,929 |
| 41 | 1996 Adjustments | Prior year retirements and used and useful land adjustments and Lehigh Line extensions | 243,755 |
| 42 | 1996 Net Additions | | 15,045,398 |
| 43 | **12/31/96 Balance** | | 214,992,213 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 112,788 | 0 | 0 | 0 | 112,788 | 0 | 112,788 | 112,788 | 0 | 112,788 |
| 3 | 302.1 Franchises | 298,559 | 0 | 0 | 0 | 298,559 | 0 | 298,559 | 298,559 | 0 | 298,559 |
| 4 | 339.1 Other Plant & Miscellaneous | 118,795 | 0 | 0 | 0 | 118,795 | 0 | 118,795 | 118,795 | 0 | 118,795 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 10,248,112 | 0 | 0 | 0 | 10,248,112 | 267,155 | 10,515,267 | 10,248,112 | 267,155 | 10,515,267 |
| 7 | 304.2 Structures & Improvements | 3,001,970 | 23,800 | 0 | 23,800 | 3,025,770 | (14,226) | 3,011,544 | 3,020,278 | (14,227) | 3,006,051 |
| 8 | 305.2 Collecting & Impounding reservoirs | 477,000 | 0 | 0 | 0 | 477,000 | (5) | 476,995 | 477,000 | (5) | 476,995 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,021,737 | 731,939 | (28,000) | 703,939 | 5,725,676 | (69,098) | 5,656,578 | 5,351,334 | (69,096) | 5,282,238 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 264,911 | 0 | 0 | 0 | 264,911 | 0 | 264,911 | 264,911 | 0 | 264,911 |
| 12 | 309.2 Supply Mains | 8,684,849 | 33,320 | (4,500) | 28,820 | 8,713,669 | (49) | 8,713,621 | 8,690,362 | (49) | 8,690,313 |
| 13 | 310.2 Power Generation Equipment | 3,135,079 | 119,000 | (20,000) | 99,000 | 3,234,079 | (2,029) | 3,232,050 | 3,203,617 | (2,029) | 3,201,588 |
| 14 | 311.2 Pumping Equipment | 11,647,482 | 306,988 | (34,310) | 272,678 | 11,920,160 | (13,522) | 11,906,637 | 11,815,291 | (13,522) | 11,801,768 |
| 15 | 339.2 Other Plant & Miscellaneous | 115,027 | 0 | 0 | 0 | 115,027 | 23 | 115,050 | 115,027 | 23 | 115,050 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 336,350 | 0 | 0 | 0 | 336,350 | 0 | 336,350 | 336,350 | 0 | 336,350 |
| 18 | 304.3 Structures & Improvements | 6,735,319 | 749,577 | 0 | 749,577 | 7,484,896 | (1,515) | 7,483,380 | 7,338,784 | (1,515) | 7,337,269 |
| 19 | 320.3 Water Treatment Equipment | 22,669,022 | 3,984,568 | (34,000) | 3,950,568 | 26,619,590 | (24,616) | 26,594,974 | 25,306,847 | (24,616) | 25,282,231 |
| 20 | 321.3 Permeators | 1,537,375 | 0 | 0 | 0 | 1,537,375 | 0 | 1,537,375 | 1,537,375 | 0 | 1,537,375 |
| 21 | 339.3 Other Plant & Miscellaneous | 57,961 | 535,500 | 0 | 535,500 | 593,461 | 0 | 593,461 | 325,711 | 0 | 325,711 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 59,392 | 0 | 0 | 0 | 59,392 | 0 | 59,392 | 59,392 | 0 | 59,392 |
| 24 | 304.4 Structures & Improvements | 236,997 | 0 | 0 | 0 | 236,997 | 0 | 236,997 | 236,997 | 0 | 236,997 |
| 25 | 330.4 Distribution Reservoirs | 9,606,503 | 2,786,232 | (70,569) | 2,695,663 | 12,302,166 | 0 | 12,302,166 | 10,244,077 | 0 | 10,244,077 |
| 26 | 331.4 Transmission & Distribution | 70,460,336 | 3,025,203 | (525,307) | 2,499,896 | 72,960,232 | 101,637 | 73,061,869 | 71,736,771 | (25,286) | 71,711,485 |
| 27 | 333.4 Services | 13,923,355 | 541,450 | 0 | 541,450 | 14,464,805 | 0 | 14,464,805 | 14,179,663 | 0 | 14,179,663 |
| 28 | 334.4 Meters & Meter Installation | 10,232,314 | 952,720 | 0 | 952,720 | 11,185,034 | 0 | 11,185,034 | 10,708,675 | 0 | 10,708,675 |
| 29 | 335.4 Hydrants | 2,922,105 | 55,335 | 0 | 55,335 | 2,977,440 | 0 | 2,977,440 | 2,933,959 | 0 | 2,933,959 |
| 30 | 339.4 Other Plant & Miscellaneous | 250,343 | 0 | 0 | 0 | 250,343 | 0 | 250,343 | 250,343 | 0 | 250,343 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 319,262 | 0 | 0 | 0 | 319,262 | 0 | 319,262 | 319,262 | 0 | 319,262 |
| 33 | 304.5 Structures & Improvements | 3,246,120 | 27,441 | (14,243) | 13,198 | 3,259,318 | 0 | 3,259,318 | 3,255,061 | 0 | 3,255,061 |
| 34 | 340.5 Office Furniture & Equipment | 2,011,620 | 0 | 0 | 0 | 2,011,620 | 0 | 2,011,620 | 2,011,620 | 0 | 2,011,620 |
| 35 | 340.51 Computer Equipment | 4,739,400 | 1,016,610 | 0 | 1,016,610 | 5,756,011 | 0 | 5,756,011 | 5,354,770 | 0 | 5,354,770 |
| 36 | 341.5 Transportation Equipment | 3,006,540 | 136,594 | 0 | 136,594 | 3,143,134 | 0 | 3,143,134 | 3,089,223 | 0 | 3,089,223 |
| 37 | 342.5 Stores Equipment | 28,984 | 0 | 0 | 0 | 28,984 | 0 | 28,984 | 28,984 | 0 | 28,984 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,096,300 | 41,161 | 0 | 41,161 | 1,137,461 | 0 | 1,137,461 | 1,121,215 | 0 | 1,121,215 |
| 39 | 344.5 Laboratory Equipment | 997,208 | 32,283 | 0 | 32,283 | 1,029,491 | 0 | 1,029,491 | 1,016,749 | 0 | 1,016,749 |
| 40 | 345.5 Power Operated Equipment | 1,010,000 | 452,850 | 0 | 452,850 | 1,462,851 | 0 | 1,462,851 | 1,284,118 | 0 | 1,284,118 |
| 41 | 346.5 Communication Equipment | 582,650 | 0 | 0 | 0 | 582,650 | 0 | 582,650 | 582,650 | 0 | 582,650 |
| 42 | 347.5 Miscellaneous Equipment | 261,953 | 0 | 0 | 0 | 261,953 | 0 | 261,953 | 261,953 | 0 | 261,953 |
| 43 | 348.5 Other Tangible Plant | 493,097 | 0 | 0 | 0 | 493,097 | 0 | 493,097 | 493,097 | 0 | 493,097 |
| 44 | **INTANGIBLE PLANT** | 530,142 | 0 | 0 | 0 | 530,142 | 0 | 530,142 | 530,142 | 0 | 530,142 |
| 45 | **SUPPLY & PUMPING** | 42,596,167 | 1,215,047 | (86,810) | 1,128,237 | 43,724,404 | 168,249 | 43,892,653 | 43,185,931 | 168,250 | 43,354,181 |
| 46 | **WATER TREATMENT PLANT** | 31,336,027 | 5,269,645 | (34,000) | 5,235,645 | 36,571,672 | (26,131) | 36,545,540 | 34,845,068 | (26,131) | 34,818,937 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 107,691,346 | 7,340,940 | (595,876) | 6,745,064 | 114,436,409 | 101,637 | 114,538,046 | 110,349,878 | (25,286) | 110,324,592 |
| 48 | **GENERAL PLANT** | 17,793,133 | 1,706,941 | (14,243) | 1,692,698 | 19,485,831 | 0 | 19,485,831 | 18,818,702 | 0 | 18,818,702 |
| 49 | **TOTAL PLANT IN SERVICE** | 199,946,815 | 15,532,572 | (730,929) | 14,801,643 | 214,748,458 | 243,755 | 214,992,213 | 207,729,721 | 116,833 | 207,846,554 |
| 50 | **LAND & LAND RIGHTS** | 10,963,115 | 0 | 0 | 0 | 10,963,115 | 267,155 | 11,230,270 | 10,963,115 | 267,155 | 11,230,270 |
| 51 | **TOTAL PIS LESS LAND** | 188,983,700 | 15,532,572 | (730,929) | 14,801,643 | 203,785,343 | (23,400) | 203,761,943 | 196,766,605 | (150,322) | 196,616,283 |



Note: May not cross foot due to rounding

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimbell
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 0 | 112,788 |
| 3 | 302.1 Franchises | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 298,559 | 0 | 298,559 |
| 4 | 339.1 Other Plant & Miscellaneous | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 0 | 118,795 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | *303.2 Land & Land Rights* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | *10,248,112* | 0 | 10,248,112 |
| 7 | 304.2 Structures & Improvements | 3,001,970 | 3,001,970 | 3,001,970 | 3,025,770 | 3,025,770 | 3,025,770 | 3,025,770 | 3,025,770 | 3,025,770 | 3,025,770 | 3,025,770 | 3,025,770 | 3,025,770 | 23,800 | 3,020,278 |
| 8 | 305.2 Collecting & Impounding reservoirs | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 477,000 | 0 | 477,000 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,021,737 | 5,016,237 | 5,029,327 | 5,029,327 | 5,029,327 | 5,029,327 | 5,057,997 | 5,725,676 | 5,725,676 | 5,725,676 | 5,725,676 | 5,725,676 | 5,725,676 | 703,939 | 5,351,334 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 264,911 | 0 | 264,911 |
| 12 | 309.2 Supply Mains | 8,684,849 | 8,684,849 | 8,684,849 | 8,684,849 | 8,684,849 | 8,684,849 | 8,684,849 | 8,684,849 | 8,684,849 | 8,684,849 | 8,706,269 | 8,706,269 | 8,713,689 | 28,820 | 8,690,362 |
| 13 | 310.2 Power Generation Equipment | 3,135,079 | 3,135,079 | 3,135,079 | 3,135,079 | 3,234,079 | 3,234,079 | 3,234,079 | 3,234,079 | 3,234,079 | 3,234,079 | 3,234,079 | 3,234,079 | 3,234,079 | 99,000 | 3,203,617 |
| 14 | 311.2 Pumping Equipment | 11,647,482 | 11,683,006 | 11,683,006 | 11,683,006 | 11,699,666 | 11,846,922 | 11,864,387 | 11,890,510 | 11,920,160 | 11,920,160 | 11,920,160 | 11,920,160 | 11,920,160 | 272,678 | 11,815,291 |
| 15 | 339.2 Other Plant & Miscellaneous | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 115,027 | 0 | 115,027 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 0 | 336,350 |
| 18 | 304.3 Structures & Improvements | 6,735,319 | 7,207,563 | 7,219,463 | 7,219,463 | 7,219,463 | 7,446,773 | 7,446,773 | 7,484,896 | 7,484,896 | 7,484,896 | 7,484,896 | 7,484,896 | 7,484,896 | 749,577 | 7,338,784 |
| 19 | 320.3 Water Treatment Equipment | 22,669,022 | 22,669,022 | 22,724,322 | 22,724,322 | 25,257,408 | 26,613,690 | 26,613,690 | 26,619,590 | 26,619,590 | 26,619,590 | 26,619,590 | 26,619,590 | 26,619,590 | 3,950,568 | 25,306,847 |
| 20 | 321.3 Permeators | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 1,537,375 | 0 | 1,537,375 |
| 21 | 339.3 Other Plant & Miscellaneous | 57,961 | 102,584 | 147,207 | 191,830 | 236,453 | 281,077 | 325,721 | 370,345 | 414,968 | 459,591 | 504,214 | 548,837 | 593,461 | 535,500 | 325,711 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 0 | 59,392 |
| 24 | 304.4 Structures & Improvements | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 0 | 236,997 |
| 25 | 330.4 Distribution Reservoirs | 9,606,503 | 9,692,855 | 9,692,855 | 9,704,755 | 9,767,507 | 9,797,007 | 9,859,207 | 9,859,207 | 9,859,207 | 9,859,207 | 10,670,360 | 12,302,166 | 12,302,166 | 2,695,663 | 10,244,077 |
| 26 | 331.4 Transmission & Distribution | 70,460,336 | 70,467,836 | 70,736,361 | 71,412,448 | 71,732,397 | 71,748,697 | 71,953,520 | 71,991,643 | 71,999,143 | 72,364,304 | 72,371,804 | 72,379,304 | 72,980,232 | 2,499,896 | 71,736,771 |
| 27 | 333.4 Services | 13,923,355 | 13,965,003 | 14,006,651 | 14,048,300 | 14,089,948 | 14,131,596 | 14,173,265 | 14,214,913 | 14,256,561 | 14,298,210 | 14,339,858 | 14,423,156 | 14,464,805 | 541,450 | 14,179,863 |
| 28 | 334.4 Meters & Meter Installation | 10,232,314 | 10,311,705 | 10,391,095 | 10,470,485 | 10,549,875 | 10,629,265 | 10,708,690 | 10,788,080 | 10,867,471 | 10,946,861 | 11,026,254 | 11,105,644 | 11,185,034 | 952,720 | 10,708,675 |
| 29 | 335.4 Hydrants | 2,922,105 | 2,922,105 | 2,922,105 | 2,922,105 | 2,922,105 | 2,922,105 | 2,922,105 | 2,922,105 | 2,922,105 | 2,934,005 | 2,953,640 | 2,977,440 | 2,977,440 | 55,335 | 2,933,959 |
| 30 | 339.4 Other Plant & Miscellaneous | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 0 | 250,343 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 319,262 | 0 | 319,262 |
| 33 | 304.5 Structures & Improvements | 3,246,120 | 3,257,006 | 3,257,846 | 3,260,090 | 3,260,538 | 3,260,985 | 3,249,407 | 3,249,854 | 3,250,301 | 3,252,546 | 3,254,714 | 3,257,074 | 3,258,318 | 13,198 | 3,255,061 |
| 34 | 340.5 Office Furniture & Equipment | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 2,011,620 | 0 | 2,011,620 |
| 35 | 340.51 Computer Equipment | 4,739,400 | 5,142,690 | 5,173,798 | 5,256,957 | 5,273,528 | 5,290,098 | 5,388,811 | 5,405,382 | 5,421,953 | 5,505,111 | 5,585,424 | 5,672,852 | 5,758,011 | 1,016,610 | 5,354,770 |
| 36 | 341.5 Transportation Equipment | 3,006,540 | 3,060,727 | 3,064,907 | 3,076,080 | 3,078,307 | 3,080,533 | 3,093,797 | 3,096,023 | 3,098,250 | 3,109,423 | 3,120,214 | 3,131,961 | 3,143,134 | 136,594 | 3,089,223 |
| 37 | 342.5 Stores Equipment | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 28,984 | 0 | 28,984 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,096,300 | 1,112,629 | 1,113,868 | 1,117,255 | 1,117,926 | 1,118,597 | 1,122,594 | 1,123,265 | 1,123,936 | 1,127,303 | 1,130,554 | 1,134,094 | 1,137,461 | 41,161 | 1,121,215 |
| 39 | 344.5 Laboratory Equipment | 997,208 | 1,010,015 | 1,011,002 | 1,013,643 | 1,014,169 | 1,014,696 | 1,017,830 | 1,018,357 | 1,018,883 | 1,021,524 | 1,024,074 | 1,026,850 | 1,029,491 | 32,283 | 1,016,749 |
| 40 | 345.5 Power Operated Equipment | 1,010,000 | 1,189,646 | 1,203,503 | 1,240,546 | 1,247,926 | 1,255,309 | 1,299,281 | 1,306,663 | 1,314,044 | 1,351,087 | 1,386,862 | 1,425,807 | 1,462,851 | 452,850 | 1,284,118 |
| 41 | 346.5 Communication Equipment | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 582,650 | 0 | 582,650 |
| 42 | 347.5 Miscellaneous Equipment | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 261,953 | 0 | 261,953 |
| 43 | 348.5 Other Tangible Plant | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 493,097 | 0 | 493,097 |
| 44 | **INTANGIBLE PLANT** | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 530,142 | 0 | 530,142 |
| 45 | **SUPPLY & PUMPING** | 42,596,167 | 42,626,191 | 42,639,281 | 42,663,081 | 42,778,741 | 42,925,997 | 42,972,132 | 43,665,934 | 43,695,584 | 43,695,584 | 43,717,004 | 43,717,004 | 43,724,404 | 1,128,237 | 43,185,931 |
| 46 | **WATER TREATMENT PLANT** | 31,336,027 | 31,852,894 | 31,964,717 | 32,009,340 | 34,587,049 | 36,215,265 | 36,259,909 | 36,348,555 | 36,393,179 | 36,437,802 | 36,482,425 | 36,527,048 | 36,571,672 | 5,235,645 | *34,845,068* |
| 47 | **TRANSMISSION & DISTRIBUTION** | 107,691,346 | 107,906,236 | 108,295,800 | 109,104,825 | 109,608,565 | 109,775,403 | 110,163,519 | 110,322,681 | 110,451,219 | 110,949,319 | 112,108,648 | 113,734,443 | 114,436,409 | 6,745,064 | 110,349,878 |
| 48 | **GENERAL PLANT** | 17,793,133 | 18,470,277 | 18,522,509 | 18,662,137 | 18,689,960 | 18,717,783 | 18,869,284 | 18,897,108 | 18,924,931 | 19,064,558 | 19,199,407 | 19,346,204 | 19,485,831 | 1,692,898 | 18,818,702 |
| 49 | **TOTAL PLANT IN SERVICE** | 199,946,815 | 201,395,740 | 201,952,449 | 202,969,526 | 206,194,457 | 208,164,590 | 208,794,987 | 209,764,420 | 209,995,055 | 210,677,405 | 212,037,626 | 213,854,841 | 214,748,459 | 14,801,643 | 207,729,721 |
| 50 | **LAND & LAND RIGHTS** | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 10,963,115 | 0 | 10,963,115 |
| 51 | **TOTAL PIS LESS LAND** | 188,983,700 | 190,422,625 | 190,989,334 | 192,006,410 | 195,231,342 | 197,201,475 | 197,831,872 | 198,801,305 | 199,031,939 | 199,714,290 | 201,074,511 | 202,891,726 | 203,785,343 | 14,801,643 | 196,766,605 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of last year net additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 18,308 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (5,500) | 13,090 | 0 | 0 | 0 | 28,670 | 667,679 | 0 | 0 | 0 | 0 | 0 | 703,939 | 329,595 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,420 | 0 | 7,400 | 28,820 | 5,512 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 99,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99,000 | 68,536 |
| 14 | 311.2 Pumping Equipment | 35,524 | 0 | 0 | 16,660 | 147,256 | 17,465 | 26,123 | 29,650 | 0 | 0 | 0 | 0 | 272,678 | 167,809 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 472,244 | 11,900 | 0 | 0 | 227,310 | 0 | 38,123 | 0 | 0 | 0 | 0 | 0 | 749,577 | 603,405 |
| 19 | 320.3 Water Treatment Equipment | 0 | 55,300 | 0 | 2,533,086 | 1,356,282 | 0 | 5,900 | 0 | 0 | 0 | 0 | 0 | 3,950,568 | 2,637,825 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 44,645 | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 535,500 | 267,749 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 86,352 | 0 | 11,900 | 62,752 | 29,500 | 62,200 | 0 | 0 | 0 | 1,011,153 | 1,431,806 | 0 | 2,695,663 | 637,574 |
| 26 | 331.4 Transmission & Distribution | 7,500 | 268,525 | 676,087 | 319,949 | 16,300 | 204,823 | 38,123 | 7,500 | 365,161 | 7,500 | 7,500 | 580,928 | 2,499,896 | 1,276,435 |
| 27 | 333.4 Services | 41,648 | 41,648 | 41,648 | 41,648 | 41,648 | 41,668 | 41,648 | 41,648 | 41,648 | 41,648 | 83,298 | 41,648 | 541,450 | 256,310 |
| 28 | 334.4 Meters & Meter Installation | 79,390 | 79,390 | 79,390 | 79,390 | 79,390 | 79,425 | 79,390 | 79,390 | 79,390 | 79,390 | 79,390 | 79,390 | 952,720 | 476,361 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,900 | 19,835 | 23,800 | 0 | 55,335 | 11,855 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 10,886 | 840 | 2,245 | 447 | 447 | (11,578) | 447 | 447 | 2,245 | 2,168 | 2,360 | 2,245 | 13,198 | 8,941 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 403,289 | 31,108 | 83,159 | 16,571 | 16,571 | 98,713 | 16,571 | 16,571 | 83,159 | 80,312 | 87,428 | 83,159 | 1,016,610 | 615,372 |
| 36 | 341.5 Transportation Equipment | 54,187 | 4,180 | 11,173 | 2,226 | 2,226 | 13,263 | 2,226 | 2,226 | 11,173 | 10,791 | 11,747 | 11,173 | 136,594 | 82,683 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 16,329 | 1,260 | 3,367 | 671 | 671 | 3,997 | 671 | 671 | 3,367 | 3,252 | 3,540 | 3,367 | 41,161 | 24,912 |
| 39 | 344.5 Laboratory Equipment | 12,807 | 988 | 2,641 | 526 | 526 | 3,135 | 526 | 526 | 2,641 | 2,550 | 2,776 | 2,641 | 32,283 | 19,537 |
| 40 | 345.5 Power Operated Equipment | 179,646 | 13,857 | 37,043 | 7,381 | 7,381 | 43,972 | 7,381 | 7,381 | 37,043 | 35,775 | 38,945 | 37,043 | 452,850 | 274,119 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 30,024 | 13,090 | 23,800 | 115,660 | 147,256 | 46,135 | 693,802 | 29,650 | 0 | 21,420 | 0 | 7,400 | 1,128,237 | 589,782 |
| 46 | **WATER TREATMENT PLANT** | 516,867 | 111,823 | 44,623 | 2,577,709 | 1,628,215 | 44,645 | 88,646 | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 5,235,645 | 3,509,039 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 214,891 | 389,564 | 809,026 | 503,740 | 166,839 | 388,116 | 159,162 | 128,539 | 498,100 | 1,159,329 | 1,625,795 | 701,967 | 6,745,064 | 2,658,535 |
| 48 | **GENERAL PLANT** | 677,143 | 52,232 | 139,628 | 27,823 | 27,823 | 151,501 | 27,823 | 27,823 | 139,628 | 134,848 | 146,797 | 139,628 | 1,692,698 | 1,025,564 |
| 49 | **TOTAL NET ADDITIONS** | 1,438,925 | 566,709 | 1,017,077 | 3,224,932 | 1,970,133 | 630,397 | 969,433 | 230,635 | 682,351 | 1,360,221 | 1,817,215 | 893,618 | 14,801,843 | 7,782,900 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 1,438,925 | 566,709 | 1,017,077 | 3,224,932 | 1,970,133 | 630,397 | 969,433 | 230,635 | 682,351 | 1,360,221 | 1,817,215 | 893,618 | 14,801,843 | 7,782,900 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 18,308 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 13,090 | 0 | 0 | 0 | 51,170 | 667,679 | 0 | 0 | 0 | 0 | 0 | 731,939 | 346,788 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,420 | 0 | 11,900 | 33,320 | 5,858 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 119,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119,000 | 82,385 |
| 14 | 311.2 Pumping Equipment | 43,050 | 0 | 0 | 16,880 | 151,540 | 27,965 | 26,123 | 41,650 | 0 | 0 | 0 | 0 | 306,988 | 187,661 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 472,244 | 11,900 | 0 | 0 | 227,310 | 0 | 38,123 | 0 | 0 | 0 | 0 | 0 | 749,577 | 603,465 |
| 19 | 320.3 Water Treatment Equipment | 0 | 83,300 | 0 | 2,533,086 | 1,356,282 | 0 | 11,900 | 0 | 0 | 0 | 0 | 0 | 3,984,568 | 2,664,267 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 44,645 | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 535,500 | 267,749 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 93,921 | 0 | 11,900 | 62,752 | 59,500 | 95,200 | 0 | 0 | 0 | 1,011,153 | 1,431,806 | 0 | 2,766,232 | 680,791 |
| 26 | 331.4 Transmission & Distribution | 7,500 | 432,933 | 850,928 | 485,007 | 31,300 | 204,823 | 38,123 | 7,500 | 365,161 | 7,500 | 7,500 | 586,928 | 3,025,203 | 1,674,008 |
| 27 | 333.4 Services | 41,648 | 41,648 | 41,648 | 41,648 | 41,648 | 41,668 | 41,648 | 41,648 | 41,648 | 41,648 | 83,298 | 41,648 | 541,450 | 256,310 |
| 28 | 334.4 Meters & Meter Installation | 79,390 | 79,390 | 79,390 | 79,390 | 79,390 | 79,425 | 79,390 | 79,390 | 79,390 | 79,393 | 79,390 | 79,390 | 952,720 | 476,361 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,900 | 19,635 | 23,800 | 0 | 55,335 | 11,855 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 10,886 | 840 | 2,245 | 447 | 447 | 2,665 | 447 | 447 | 2,245 | 2,168 | 2,360 | 2,245 | 27,441 | 16,614 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 403,289 | 31,108 | 83,159 | 16,571 | 16,571 | 98,713 | 16,571 | 16,571 | 83,159 | 80,312 | 87,428 | 83,159 | 1,016,610 | 615,372 |
| 36 | 341.5 Transportation Equipment | 54,187 | 4,180 | 11,173 | 2,226 | 2,226 | 13,263 | 2,226 | 2,226 | 11,173 | 10,791 | 11,747 | 11,173 | 136,594 | 82,683 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 16,329 | 1,260 | 3,367 | 671 | 671 | 3,997 | 671 | 671 | 3,367 | 3,252 | 3,540 | 3,367 | 41,161 | 24,912 |
| 39 | 344.5 Laboratory Equipment | 12,807 | 988 | 2,641 | 526 | 526 | 3,135 | 526 | 526 | 2,641 | 2,550 | 2,776 | 2,641 | 32,283 | 19,537 |
| 40 | 345.5 Power Operated Equipment | 179,646 | 13,857 | 37,043 | 7,381 | 7,381 | 43,972 | 7,381 | 7,381 | 37,043 | 35,775 | 38,945 | 37,043 | 452,850 | 274,119 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 43,050 | 13,090 | 23,800 | 135,660 | 151,540 | 79,135 | 693,802 | 41,650 | 0 | 21,420 | 0 | 11,900 | 1,215,047 | 641,000 |
| 46 | **WATER TREATMENT PLANT** | 516,867 | 139,823 | 44,623 | 2,577,709 | 1,628,215 | 44,845 | 94,646 | 44,623 | 44,623 | 44,623 | 44,623 | 44,623 | 5,269,645 | 3,535,501 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 222,460 | 553,972 | 983,867 | 668,798 | 211,839 | 421,116 | 159,182 | 128,539 | 498,100 | 1,159,329 | 1,625,795 | 707,957 | 7,340,940 | 3,099,325 |
| 48 | **GENERAL PLANT** | 677,143 | 52,232 | 139,628 | 27,823 | 27,823 | 165,744 | 27,823 | 27,823 | 139,628 | 134,848 | 146,797 | 139,628 | 1,706,941 | 1,033,237 |
| 49 | **TOTAL GROSS ADDITIONS** | 1,459,520 | 759,117 | 1,191,918 | 3,409,990 | 2,019,417 | 710,639 | 975,433 | 242,635 | 682,351 | 1,360,221 | 1,817,215 | 904,118 | 15,532,572 | 8,309,083 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 1,459,520 | 759,117 | 1,191,918 | 3,409,990 | 2,019,417 | 710,639 | 975,433 | 242,635 | 682,351 | 1,360,221 | 1,817,215 | 904,118 | 15,532,572 | 8,309,083 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,500 | 0 | 0 | 0 | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 17,192 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,500 | 4,500 | 346 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 13,846 |
| 14 | 311.2 Pumping Equipment | 7,526 | 0 | 0 | 0 | 4,284 | 10,500 | 0 | 12,000 | 0 | 0 | 0 | 0 | 34,310 | 19,852 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 28,000 | 0 | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | 34,000 | 26,461 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 7,569 | 0 | 0 | 0 | 30,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 0 | 70,569 | 43,218 |
| 26 | 331.4 Transmission & Distribution | 0 | 164,408 | 174,841 | 165,058 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | 525,307 | 397,571 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 14,243 | 0 | 0 | 0 | 0 | 0 | 0 | 14,243 | 7,969 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 13,026 | 0 | 0 | 20,000 | 4,284 | 33,000 | 0 | 12,000 | 0 | 0 | 0 | 4,500 | 86,810 | 51,236 |
| 46 | **WATER TREATMENT PLANT** | 0 | 28,000 | 0 | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | 34,000 | 26,461 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 7,569 | 164,408 | 174,841 | 165,058 | 45,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 6,000 | 595,876 | 440,789 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 14,243 | 0 | 0 | 0 | 0 | 0 | 0 | 14,243 | 7,969 |
| 49 | **TOTAL RETIREMENTS** | 20,595 | 192,408 | 174,841 | 185,058 | 49,284 | 80,243 | 6,000 | 12,000 | 0 | 0 | 0 | 10,500 | 730,929 | 526,155 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 20,595 | 192,408 | 174,841 | 185,058 | 49,284 | 80,243 | 6,000 | 12,000 | 0 | 0 | 0 | 10,500 | 730,929 | 526,155 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 267,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,155 | 267,155 |
| 7 | 304.2 Structures & Improvements | (14,226) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14,226) | (14,227) |
| 8 | 305.2 Collecting & Impounding reservoirs | (5) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5) | (5) |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (69,096) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (69,096) | (69,096) |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | (49) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (49) | (49) |
| 13 | 310.2 Power Generation Equipment | (2,029) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,029) | (2,029) |
| 14 | 311.2 Pumping Equipment | (13,522) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13,522) | (13,522) |
| 15 | 339.2 Other Plant & Miscellaneous | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 23 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | (1,515) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,515) | (1,515) |
| 19 | 320.3 Water Treatment Equipment | (24,616) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (24,616) | (24,616) |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | (118,363) | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 101,637 | (25,286) |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 168,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 168,249 | 168,250 |
| 46 | **WATER TREATMENT PLANT** | (26,131) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (26,131) | (26,131) |
| 47 | **TRANSMISSION & DISTRIBUTION** | (118,363) | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 101,637 | (25,286) |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 23,755 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 243,755 | 116,833 |
| 50 | **LAND & LAND RIGHTS** | 267,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267,155 | 267,155 |
| 51 | **TOTAL PIS LESS LAND** | (243,400) | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | (23,400) | (150,322) |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 112,788 | 0.00% | 0 |
| 3 | 302.1 Franchises | 298,559 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 118,795 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 10,515,267 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 3,006,051 | 7.92% | 237,988 |
| 8 | 305.2 Collecting & Impounding reservoirs | 476,995 | 5.72% | 27,306 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 5,282,238 | 7.93% | 418,896 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 264,911 | 4.01% | 10,614 |
| 12 | 309.2 Supply Mains | 8,690,313 | 6.44% | 559,978 |
| 13 | 310.2 Power Generation Equipment | 3,201,588 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 11,801,769 | 4.09% | 482,605 |
| 15 | 339.2 Other Plant & Miscellaneous | 115,050 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 336,350 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 7,337,269 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 25,282,231 | 3.02% | 763,968 |
| 20 | 321.3 Permeators | 1,537,375 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 325,711 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 59,392 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 236,997 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 10,244,077 | 0.71% | 73,090 |
| 26 | 331.4 Transmission & Distribution | 71,711,485 | 24.98% | 17,913,452 |
| 27 | 333.4 Services | 14,179,663 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 10,708,675 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 2,933,959 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 250,343 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 319,262 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 3,255,061 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 2,011,620 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 5,354,770 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 3,089,223 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 28,984 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,121,215 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 1,016,749 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 1,264,118 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 582,650 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 261,953 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 493,097 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 530,142 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 43,354,181 | 4.01% | 1,737,387 |
| 46 | **WATER TREATMENT PLANT** | 34,818,937 | 2.19% | 763,968 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 110,324,592 | 16.30% | 17,986,542 |
| 48 | **GENERAL PLANT** | 18,818,702 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 207,846,554 | 9.86% | 20,487,897 |
| 50 | **LAND & LAND RIGHTS** | 11,230,270 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 196,616,283 | 10.42% | 20,487,897 |

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 20,487,897 | 0 | 20,487,897 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (4,383,372) | 0 | (4,383,372) | A-9 (W) |
| 4 | CIAC | (2,161,165) | 0 | (2,161,165) | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 411,965 | 0 | 411,965 | A-14 (W) |
| 6 | Advances for Construction | (2,766,863) | 0 | (2,766,863) | A-16 (W) |
| 7 | Other | 206 | 0 | 206 | A-20 (W) |
| 8 | **TOTAL WATER NON-USED & USEFUL** | 11,588,668 | 0 | 11,588,668 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 49,526 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 49,526 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 3,915 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 12,780 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 12,780 |
| 14 | **12/31/86 Balance** | 66,221 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 11,915 |
| 18 | 1987 Retirements | 470 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 11,445 |
| 21 | **12/31/87 Balance** | 77,665 |
| 22 | **Balance per books 12/21/87 (Valrico Hills)** | 31,816 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 15,631 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 15,631 |
| 28 | **12/31/88 Balance** | 125,112 |
| 29 | **Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson), 04/30/89 (Orange Hill/Sugar Creek)** | 148,152 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 41,447 |
| 32 | 1989 Retirements | 8,687 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 32,760 |
| 35 | **12/31/89 Balance** | 306,025 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 51,813 |
| 39 | 1990 Retirements | 2,469 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 49,344 |
| 42 | **12/31/90 Balance** | 355,369 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 355,369 |
| 2 | **Balance per order 12/31/90 (Deep Creek and Hershel Heights), 08/31/91(Seaboard), and 09/30/91 (Lehigh)** | | 3,941,390 |
| 3 | Utility Adjustments to ordered balance (1) | | (701) |
| 4 | 1991 Additions | | 252,567 |
| 5 | 1991 Retirements | | 12,035 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 240,532 |
| 8 | **12/31/91 Balance** | | 4,536,590 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | | 23,027,479 |
| 10 | Utility Adjustments to ordered balance (1) | | (896,225) |
| 11 | 1992 Additions | | 3,872,804 |
| 12 | 1992 Retirements | | 295,483 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 3,577,322 |
| 15 | **12/31/92 Balance** | | 30,245,165 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | | 114,349 |
| 17 | Utility Adjustments to ordered balance (1) | | 0 |
| 18 | 1993 Additions | | 4,761,238 |
| 19 | 1993 Retirements | | 286,869 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 2,442,363 |
| 21 | 1993 Net Additions | | 6,917,532 |
| 22 | **12/31/93 Balance** | | 37,277,046 |
| 23 | **Balance per order 12/31/93** | | 0 |
| 24 | Utility Adjustments to ordered balance (1) | | 0 |
| 25 | 1994 Additions | | 6,202,808 |
| 26 | 1994 Retirements | | 567,248 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 5,635,560 |
| 29 | **12/31/94 Balance** | | 42,912,606 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | | 1,553,199 |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (12,653) |
| 32 | 1995 Additions | | 7,147,929 |
| 33 | 1995 Retirements | | 809,903 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 6,338,026 |
| 36 | **12/31/95 Balance** | | 50,791,177 |
| 37 | **Balance per order 12/31/95** | | 0 |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 319,184 |
| 39 | 1996 Additions | | 7,909,060 |
| 40 | 1996 Retirements | | 726,645 |
| 41 | 1996 Adjustments | Prior year retirements / cost of removal | (1,506,269) |
| 42 | 1996 Net Additions | | 5,676,147 |
| 43 | **12/31/96 Balance** | | 56,786,507 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED DEPRECIATION | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 20,554 | 2,820 | 23,374 | 0 | 23,374 | 21,965 | 0 | 21,965 |
| 3 | 302.1 Franchises | 75,699 | 7,461 | 83,160 | 0 | 83,160 | 79,428 | 0 | 79,428 |
| 4 | 339.1 Other Plant & Miscellaneous | 43,090 | 4,750 | 47,840 | 0 | 47,840 | 45,465 | 0 | 45,465 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 937,143 | 91,085 | 1,028,228 | (13,058) | 1,015,170 | 982,685 | (13,058) | 969,627 |
| 8 | 305.2 Collecting & Impounding reservoirs | 149,586 | 9,537 | 159,123 | (1) | 159,122 | 154,354 | (1) | 154,353 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 1,128,673 | 147,902 | 1,276,575 | (77,008) | 1,199,567 | 1,199,433 | (77,008) | 1,122,425 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 54,013 | 6,623 | 60,636 | 0 | 60,636 | 57,324 | 0 | 57,324 |
| 12 | 309.2 Supply Mains | 1,592,393 | 244,041 | 1,836,434 | (116,092) | 1,720,342 | 1,716,318 | (116,092) | 1,600,226 |
| 13 | 310.2 Power Generation Equipment | 459,191 | 140,077 | 599,268 | (3,496) | 595,772 | 525,384 | (3,496) | 521,888 |
| 14 | 311.2 Pumping Equipment | 4,595,100 | 560,067 | 5,155,167 | (14,126) | 5,141,041 | 4,872,926 | (14,126) | 4,858,800 |
| 15 | 339.2 Other Plant & Miscellaneous | 64,584 | 4,602 | 69,186 | 4 | 69,190 | 66,885 | 4 | 66,889 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 1,353,066 | 222,322 | 1,575,388 | (342) | 1,575,046 | 1,464,225 | (342) | 1,463,883 |
| 19 | 320.3 Water Treatment Equipment | 5,090,092 | 1,116,341 | 6,206,433 | (11,079) | 6,195,354 | 5,638,799 | (11,079) | 5,627,720 |
| 20 | 321.3 Permeators | 1,122,947 | 307,475 | 1,430,422 | 0 | 1,430,422 | 1,276,684 | 0 | 1,276,684 |
| 21 | 339.3 Other Plant & Miscellaneous | 51,078 | 13,032 | 64,110 | 0 | 64,110 | 57,593 | 0 | 57,593 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 61,746 | 7,180 | 68,926 | 0 | 68,926 | 65,335 | 0 | 65,335 |
| 25 | 330.4 Distribution Reservoirs | 2,316,671 | 206,022 | 2,522,693 | 0 | 2,522,693 | 2,411,747 | 0 | 2,411,747 |
| 26 | 331.4 Transmission & Distribution | 16,022,170 | 1,145,570 | 17,167,740 | (1,268,864) | 15,898,876 | 16,460,037 | (1,268,864) | 15,191,173 |
| 27 | 333.4 Services | 3,186,053 | 354,495 | 3,540,548 | (2,206) | 3,538,342 | 3,363,298 | (2,206) | 3,361,092 |
| 28 | 334.4 Meters & Meter Installation | 3,609,705 | 535,438 | 4,145,143 | 0 | 4,145,143 | 3,877,422 | 0 | 3,877,422 |
| 29 | 335.4 Hydrants | 650,859 | 65,135 | 715,994 | 0 | 715,994 | 683,429 | 0 | 683,429 |
| 30 | 339.4 Other Plant & Miscellaneous | 50,195 | 10,012 | 60,207 | 0 | 60,207 | 55,199 | 0 | 55,199 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 733,708 | 67,132 | 800,841 | 0 | 800,841 | 766,725 | 0 | 766,725 |
| 34 | 340.5 Office Furniture & Equipment | 927,151 | 134,172 | 1,061,323 | 0 | 1,061,323 | 994,236 | 0 | 994,236 |
| 35 | 340.51 Computer Equipment | 2,176,488 | 892,644 | 3,069,132 | 0 | 3,069,132 | 2,622,807 | 0 | 2,622,807 |
| 36 | 341.5 Transportation Equipment | 2,220,863 | 514,972 | 2,735,835 | 0 | 2,735,835 | 2,478,349 | 0 | 2,478,349 |
| 37 | 342.5 Stores Equipment | 9,827 | 1,613 | 11,440 | 0 | 11,440 | 10,638 | 0 | 10,638 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 567,301 | 70,070 | 637,371 | 0 | 637,371 | 602,335 | 0 | 602,335 |
| 39 | 344.5 Laboratory Equipment | 147,510 | 67,817 | 215,327 | 0 | 215,327 | 181,419 | 0 | 181,419 |
| 40 | 345.5 Power Operated Equipment | 1,030,629 | 106,965 | 1,137,594 | 0 | 1,137,594 | 1,084,110 | 0 | 1,084,110 |
| 41 | 346.5 Communication Equipment | 272,434 | 58,265 | 330,699 | 0 | 330,699 | 301,561 | 0 | 301,561 |
| 42 | 347.5 Miscellaneous Equipment | 65,866 | 17,469 | 83,335 | 0 | 83,335 | 74,599 | 0 | 74,599 |
| 43 | 348.5 Other Tangible Plant | 323,974 | 49,309 | 373,283 | 0 | 373,283 | 348,627 | 0 | 348,627 |
| 44 | **INTANGIBLE PLANT** | 139,343 | 15,031 | 154,374 | 0 | 154,374 | 146,858 | 0 | 146,858 |
| 45 | **SUPPLY & PUMPING** | 8,980,683 | 1,203,934 | 10,184,617 | (223,777) | 9,960,839 | 9,575,308 | (223,777) | 9,351,531 |
| 46 | **WATER TREATMENT PLANT** | 7,617,183 | 1,659,170 | 9,276,353 | (11,421) | 9,264,932 | 8,437,301 | (11,421) | 8,425,880 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 25,897,399 | 2,323,852 | 28,221,251 | (1,271,070) | 26,950,181 | 26,916,466 | (1,271,070) | 25,645,396 |
| 48 | **GENERAL PLANT** | 8,475,752 | 1,980,428 | 10,456,180 | 0 | 10,456,180 | 9,465,406 | 0 | 9,465,406 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 51,110,361 | 7,182,415 | 58,292,776 | (1,506,269) | 56,786,507 | 54,541,339 | (1,506,268) | 53,035,071 |

## *SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996*
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 20,554 | 20,788 | 21,022 | 21,256 | 21,490 | 21,724 | 21,970 | 22,204 | 22,438 | 22,672 | 22,906 | 23,140 | 23,374 | 2,820 | 21,965 |
| 3 | 302.1 Franchises | 75,699 | 76,325 | 76,951 | 77,577 | 78,203 | 78,829 | 79,404 | 80,030 | 80,656 | 81,282 | 81,908 | 82,534 | 83,160 | 7,461 | 79,428 |
| 4 | 339.1 Other Plant & Miscellaneous | 43,090 | 43,485 | 43,880 | 44,275 | 44,670 | 45,065 | 45,470 | 45,865 | 46,260 | 46,655 | 47,050 | 47,445 | 47,840 | 4,750 | 45,465 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 937,143 | 944,735 | 952,327 | 959,919 | 967,511 | 975,103 | 982,676 | 990,268 | 997,860 | 1,005,452 | 1,013,044 | 1,020,636 | 1,028,228 | 91,085 | 982,685 |
| 8 | 305.2 Collecting & Impounding reservoirs | 149,586 | 150,382 | 151,178 | 151,974 | 152,770 | 153,566 | 154,347 | 155,143 | 155,939 | 156,735 | 157,531 | 158,327 | 159,123 | 9,537 | 154,354 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 1,128,673 | 1,137,830 | 1,152,487 | 1,167,144 | 1,181,801 | 1,196,458 | 1,188,633 | 1,203,290 | 1,217,947 | 1,232,604 | 1,247,261 | 1,261,918 | 1,276,575 | 147,902 | 1,199,433 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 54,013 | 54,565 | 55,117 | 55,669 | 56,221 | 56,773 | 57,324 | 57,876 | 58,428 | 58,980 | 59,532 | 60,084 | 60,636 | 6,623 | 57,324 |
| 12 | 309.2 Supply Mains | 1,592,393 | 1,613,104 | 1,633,815 | 1,654,526 | 1,675,237 | 1,695,948 | 1,716,668 | 1,737,379 | 1,758,090 | 1,778,801 | 1,799,512 | 1,820,223 | 1,836,434 | 244,041 | 1,716,318 |
| 13 | 310.2 Power Generation Equipment | 459,191 | 472,530 | 485,869 | 499,208 | 492,547 | 505,886 | 519,234 | 532,573 | 545,912 | 559,251 | 572,590 | 585,929 | 599,268 | 140,077 | 525,384 |
| 14 | 311.2 Pumping Equipment | 4,595,100 | 4,636,756 | 4,685,938 | 4,735,120 | 4,784,302 | 4,833,484 | 4,872,075 | 4,921,257 | 4,958,439 | 5,007,621 | 5,056,803 | 5,105,985 | 5,155,167 | 560,067 | 4,872,926 |
| 15 | *339.2 Other Plant & Miscellaneous* | *64,584* | *64,968* | *65,352* | *65,736* | *66,120* | *66,504* | *66,882* | *67,266* | *67,650* | *68,034* | *68,418* | *68,802* | *69,186* | *4,602* | *66,885* |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 1,353,066 | 1,371,597 | 1,390,128 | 1,408,659 | 1,427,190 | 1,445,721 | 1,464,202 | 1,482,733 | 1,501,264 | 1,519,795 | 1,538,326 | 1,556,857 | 1,575,388 | 222,322 | 1,464,225 |
| 19 | 320.3 Water Treatment Equipment | 5,090,092 | 5,185,959 | 5,253,826 | 5,349,693 | 5,445,560 | 5,541,427 | 5,637,231 | 5,727,098 | 5,822,965 | 5,918,832 | 6,014,699 | 6,110,566 | 6,206,433 | 1,116,341 | 5,638,799 |
| 20 | 321.3 Permeators | 1,122,947 | 1,148,570 | 1,174,193 | 1,199,816 | 1,225,439 | 1,251,062 | 1,276,684 | 1,302,307 | 1,327,930 | 1,353,553 | 1,379,178 | 1,404,799 | 1,430,422 | 307,475 | 1,276,684 |
| 21 | 339.3 Other Plant & Miscellaneous | 51,078 | 52,167 | 53,256 | 54,345 | 55,434 | 56,523 | 57,576 | 58,665 | 59,754 | 60,843 | 61,932 | 63,021 | 64,110 | 13,032 | 57,593 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 61,746 | 62,346 | 62,946 | 63,546 | 64,146 | 64,746 | 65,326 | 65,926 | 66,526 | 67,126 | 67,726 | 68,326 | 68,926 | 7,180 | 65,335 |
| 25 | 330.4 Distribution Reservoirs | 2,316,671 | 2,332,156 | 2,355,210 | 2,378,264 | 2,401,318 | 2,394,372 | 2,384,369 | 2,407,423 | 2,430,477 | 2,453,531 | 2,476,585 | 2,499,639 | 2,522,693 | 206,022 | 2,411,747 |
| 26 | 331.4 Transmission & Distribution | 16,022,170 | 16,161,413 | 16,136,248 | 16,100,650 | 16,074,835 | 16,199,078 | 16,338,282 | 16,477,525 | 16,616,768 | 16,756,011 | 16,895,254 | 17,034,497 | 17,167,740 | 1,145,570 | 16,460,037 |
| 27 | 333.4 Services | 3,186,053 | 3,215,599 | 3,245,145 | 3,274,691 | 3,304,237 | 3,333,783 | 3,363,272 | 3,392,818 | 3,422,364 | 3,451,910 | 3,481,456 | 3,511,002 | 3,540,548 | 354,495 | 3,363,298 |
| 28 | 334.4 Meters & Meter Installation | 3,609,705 | 3,654,330 | 3,698,955 | 3,743,580 | 3,788,205 | 3,832,830 | 3,877,393 | 3,922,018 | 3,966,643 | 4,011,268 | 4,055,893 | 4,100,518 | 4,145,143 | 535,438 | 3,877,422 |
| 29 | 335.4 Hydrants | 650,859 | 656,282 | 661,705 | 667,128 | 672,551 | 677,974 | 683,456 | 688,879 | 694,302 | 699,725 | 705,148 | 710,571 | 715,994 | 65,135 | 683,429 |
| 30 | 339.4 Other Plant & Miscellaneous | 50,195 | 51,034 | 51,873 | 52,712 | 53,551 | 54,390 | 55,173 | 56,012 | 56,851 | 57,690 | 58,529 | 59,368 | 60,207 | 10,012 | 55,199 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 733,708 | 740,493 | 747,278 | 754,063 | 760,848 | 767,633 | 760,131 | 766,916 | 773,701 | 780,486 | 787,271 | 794,056 | 800,841 | 67,132 | 766,725 |
| 34 | *340.5 Office Furniture & Equipment* | *927,151* | *938,334* | *949,517* | *960,700* | *971,883* | *983,066* | *994,225* | *1,005,408* | *1,016,591* | *1,027,774* | *1,038,957* | *1,050,140* | *1,061,323* | *134,172* | *994,236* |
| 35 | 340.51 Computer Equipment | 2,176,488 | 2,250,881 | 2,325,274 | 2,399,667 | 2,474,060 | 2,548,453 | 2,622,774 | 2,697,167 | 2,771,560 | 2,845,953 | 2,920,346 | 2,994,739 | 3,069,132 | 892,644 | 2,622,807 |
| 36 | 341.5 Transportation Equipment | 2,220,863 | 2,263,777 | 2,306,691 | 2,349,605 | 2,392,519 | 2,435,433 | 2,478,351 | 2,521,265 | 2,564,179 | 2,607,093 | 2,650,007 | 2,692,921 | 2,735,835 | 514,972 | 2,478,349 |
| 37 | 342.5 Stores Equipment | 9,827 | 9,952 | 10,077 | 10,202 | 10,327 | 10,452 | 10,690 | 10,815 | 10,940 | 11,065 | 11,190 | 11,315 | 11,440 | 1,613 | 10,638 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 567,301 | 573,143 | 578,985 | 584,827 | 590,669 | 596,511 | 602,319 | 608,161 | 614,003 | 619,845 | 625,687 | 631,529 | 637,371 | 70,070 | 602,335 |
| 39 | 344.5 Laboratory Equipment | 147,510 | 153,162 | 158,814 | 164,466 | 170,118 | 175,770 | 181,415 | 187,067 | 192,719 | 198,371 | 204,023 | 209,675 | 215,327 | 67,817 | 181,419 |
| 40 | 345.5 Power Operated Equipment | 1,030,629 | 1,039,545 | 1,048,461 | 1,057,377 | 1,066,293 | 1,075,209 | 1,084,098 | 1,093,014 | 1,101,930 | 1,110,846 | 1,119,762 | 1,128,678 | 1,137,594 | 106,965 | 1,084,110 |
| 41 | 346.5 Communication Equipment | 272,434 | 277,301 | 282,168 | 287,035 | 291,902 | 296,769 | 301,497 | 306,364 | 311,231 | 316,098 | 320,965 | 325,832 | 330,699 | 58,265 | 301,561 |
| 42 | 347.5 Miscellaneous Equipment | 65,866 | 67,326 | 68,786 | 70,246 | 71,706 | 73,166 | 74,575 | 76,035 | 77,495 | 78,955 | 80,415 | 81,875 | 83,335 | 17,469 | 74,599 |
| 43 | 348.5 Other Tangible Plant | 323,974 | 328,087 | 332,200 | 336,313 | 340,426 | 344,539 | 348,605 | 352,718 | 356,831 | 360,944 | 365,057 | 369,170 | 373,283 | 49,309 | 348,627 |
| 44 | **INTANGIBLE PLANT** | 139,343 | 140,598 | 141,853 | 143,108 | 144,363 | 145,618 | 146,844 | 148,099 | 149,354 | 150,609 | 151,864 | 153,119 | 154,374 | 15,031 | 146,858 |
| 45 | **SUPPLY & PUMPING** | 8,980,683 | 9,074,870 | 9,182,083 | 9,289,296 | 9,376,509 | 9,483,722 | 9,557,839 | 9,665,052 | 9,760,265 | 9,867,478 | 9,974,691 | 10,081,904 | 10,184,617 | 1,203,934 | 9,575,308 |
| 46 | **WATER TREATMENT PLANT** | 7,617,183 | 7,758,293 | 7,871,403 | 8,012,513 | 8,153,623 | 8,294,733 | 8,435,693 | 8,570,803 | 8,711,913 | 8,853,023 | 8,994,133 | 9,135,243 | 9,276,353 | 1,659,170 | 8,437,301 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 25,897,399 | 26,133,160 | 26,212,082 | 26,280,571 | 26,358,843 | 26,557,173 | 26,767,271 | 27,010,601 | 27,253,931 | 27,497,261 | 27,740,591 | 27,983,921 | 28,221,251 | 2,323,852 | 26,916,466 |
| 48 | **GENERAL PLANT** | 8,475,752 | 8,642,002 | 8,808,252 | 8,974,502 | 9,140,752 | 9,307,002 | 9,458,680 | 9,624,930 | 9,791,180 | 9,957,430 | 10,123,680 | 10,289,930 | 10,456,180 | 1,980,428 | 9,465,406 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 51,110,361 | 51,748,924 | 52,215,674 | 52,699,991 | 53,174,091 | 53,788,249 | 54,366,328 | 55,019,486 | 55,666,644 | 56,325,802 | 56,984,960 | 57,644,118 | 58,292,776 | 7,182,415 | 54,541,339 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 234 | 234 | 234 | 234 | 234 | 246 | 234 | 234 | 234 | 234 | 234 | 234 | 2,820 | 1,411 |
| 3 | 302.1 Franchises | 626 | 626 | 626 | 626 | 626 | 575 | 626 | 626 | 626 | 626 | 626 | 626 | 7,461 | 3,733 |
| 4 | 339.1 Other Plant & Miscellaneous | 395 | 395 | 395 | 395 | 395 | 405 | 395 | 395 | 395 | 395 | 395 | 395 | 4,750 | 2,382 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 7,592 | 7,592 | 7,592 | 7,592 | 7,592 | 7,573 | 7,592 | 7,592 | 7,592 | 7,592 | 7,592 | 7,592 | 91,085 | 45,546 |
| 8 | 305.2 Collecting & Impounding reservoirs | 796 | 796 | 796 | 796 | 796 | 781 | 796 | 796 | 796 | 796 | 796 | 796 | 9,537 | 4,771 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 9,157 | 14,657 | 14,657 | 14,657 | 14,657 | (7,825) | 14,657 | 14,657 | 14,657 | 14,657 | 14,657 | 14,657 | 147,902 | 70,759 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 552 | 552 | 552 | 552 | 552 | 551 | 552 | 552 | 552 | 552 | 552 | 552 | 6,623 | 3,311 |
| 12 | 309.2 Supply Mains | 20,711 | 20,711 | 20,711 | 20,711 | 20,711 | 20,720 | 20,711 | 20,711 | 20,711 | 20,711 | 20,711 | 16,211 | 244,041 | 123,934 |
| 13 | 310.2 Power Generation Equipment | 13,339 | 13,339 | 13,339 | (6,661) | 13,339 | 13,348 | 13,339 | 13,339 | 13,339 | 13,339 | 13,339 | 13,339 | 140,077 | 66,199 |
| 14 | 311.2 Pumping Equipment | 41,656 | 49,182 | 49,182 | 49,182 | 49,182 | 38,591 | 49,182 | 37,182 | 49,182 | 49,182 | 49,182 | 49,182 | 560,057 | 277,824 |
| 15 | 339.2 Other Plant & Miscellaneous | 384 | 384 | 384 | 384 | 384 | 378 | 384 | 384 | 384 | 384 | 384 | 384 | 4,602 | 2,298 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 18,531 | 18,531 | 18,531 | 18,531 | 18,531 | 18,481 | 18,531 | 18,531 | 18,531 | 18,531 | 18,531 | 18,531 | 222,322 | 111,158 |
| 19 | 320.3 Water Treatment Equipment | 95,867 | 67,867 | 95,867 | 95,867 | 95,867 | 95,804 | 89,867 | 95,867 | 95,867 | 95,867 | 95,867 | 95,867 | 1,116,341 | 548,707 |
| 20 | 321.3 Permeators | 25,623 | 25,623 | 25,623 | 25,623 | 25,623 | 25,622 | 25,623 | 25,623 | 25,623 | 25,623 | 25,623 | 25,623 | 307,475 | 153,738 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,089 | 1,089 | 1,089 | 1,089 | 1,089 | 1,053 | 1,089 | 1,089 | 1,089 | 1,089 | 1,089 | 1,089 | 13,032 | 6,519 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 600 | 600 | 600 | 600 | 600 | 580 | 600 | 600 | 600 | 600 | 600 | 600 | 7,180 | 3,591 |
| 25 | 330.4 Distribution Reservoirs | 15,485 | 23,054 | 23,054 | 23,054 | (6,946) | (10,003) | 23,054 | 23,054 | 23,054 | 23,054 | 23,054 | 23,054 | 206,022 | 95,079 |
| 26 | 331.4 Transmission & Distribution | 139,243 | (25,165) | (35,596) | (25,815) | 124,243 | 139,204 | 139,243 | 139,243 | 139,243 | 139,243 | 139,243 | 133,243 | 1,145,570 | 437,866 |
| 27 | 333.4 Services | 29,546 | 29,546 | 29,546 | 29,546 | 29,546 | 29,489 | 29,546 | 29,546 | 29,546 | 29,546 | 29,546 | 29,546 | 354,495 | 177,248 |
| 28 | 334.4 Meters & Meter Installation | 44,625 | 44,625 | 44,625 | 44,625 | 44,625 | 44,563 | 44,625 | 44,625 | 44,625 | 44,625 | 44,625 | 44,625 | 535,438 | 267,717 |
| 29 | 335.4 Hydrants | 5,423 | 5,423 | 5,423 | 5,423 | 5,423 | 5,482 | 5,423 | 5,423 | 5,423 | 5,423 | 5,423 | 5,423 | 65,135 | 32,578 |
| 30 | 339.4 Other Plant & Miscellaneous | 839 | 839 | 839 | 839 | 839 | 783 | 839 | 839 | 839 | 839 | 839 | 839 | 10,012 | 5,009 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 6,785 | 6,785 | 6,785 | 6,785 | 6,785 | (7,503) | 6,786 | 6,785 | 6,785 | 6,785 | 6,785 | 6,785 | 67,132 | 33,011 |
| 34 | 340.5 Office Furniture & Equipment | 11,183 | 11,183 | 11,183 | 11,183 | 11,183 | 11,159 | 11,183 | 11,183 | 11,183 | 11,183 | 11,183 | 11,183 | 134,172 | 67,087 |
| 35 | 340.51 Computer Equipment | 74,393 | 74,393 | 74,393 | 74,393 | 74,393 | 74,321 | 74,393 | 74,393 | 74,393 | 74,393 | 74,393 | 74,393 | 892,644 | 446,316 |
| 36 | 341.5 Transportation Equipment | 42,914 | 42,914 | 42,914 | 42,914 | 42,914 | 42,918 | 42,914 | 42,914 | 42,914 | 42,914 | 42,914 | 42,914 | 514,972 | 257,491 |
| 37 | 342.5 Stores Equipment | 125 | 125 | 125 | 125 | 125 | 238 | 125 | 125 | 125 | 125 | 125 | 125 | 1,613 | 822 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 5,842 | 5,842 | 5,842 | 5,842 | 5,842 | 5,808 | 5,842 | 5,842 | 5,842 | 5,842 | 5,842 | 5,842 | 70,070 | 35,040 |
| 39 | 344.5 Laboratory Equipment | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,645 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 67,817 | 33,910 |
| 40 | 345.5 Power Operated Equipment | 8,916 | 8,916 | 8,916 | 8,916 | 8,916 | 8,889 | 8,916 | 8,916 | 8,916 | 8,916 | 8,916 | 8,916 | 106,965 | 53,482 |
| 41 | 346.5 Communication Equipment | 4,867 | 4,867 | 4,867 | 4,867 | 4,867 | 4,728 | 4,867 | 4,867 | 4,867 | 4,867 | 4,867 | 4,867 | 58,265 | 29,126 |
| 42 | 347.5 Miscellaneous Equipment | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 | 1,409 | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 | 17,469 | 8,739 |
| 43 | 348.5 Other Tangible Plant | 4,113 | 4,113 | 4,113 | 4,113 | 4,113 | 4,066 | 4,113 | 4,113 | 4,113 | 4,113 | 4,113 | 4,113 | 49,309 | 24,651 |
| 44 | **INTANGIBLE PLANT** | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 1,226 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 15,031 | 7,526 |
| 45 | **SUPPLY & PUMPING** | 94,187 | 107,213 | 107,213 | 87,213 | 107,213 | 74,117 | 107,213 | 95,213 | 107,213 | 107,213 | 107,213 | 102,713 | 1,203,934 | 594,642 |
| 46 | **WATER TREATMENT PLANT** | 141,110 | 113,110 | 141,110 | 141,110 | 141,110 | 140,960 | 135,110 | 141,110 | 141,110 | 141,110 | 141,110 | 141,110 | 1,659,170 | 820,122 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 235,761 | 78,922 | 68,489 | 78,272 | 198,330 | 210,098 | 243,330 | 243,330 | 243,330 | 243,330 | 243,330 | 237,330 | 2,323,852 | 1,019,088 |
| 48 | **GENERAL PLANT** | 166,250 | 166,250 | 166,250 | 166,250 | 166,250 | 151,678 | 166,250 | 166,250 | 166,250 | 166,250 | 166,250 | 166,250 | 1,980,428 | 969,675 |
| 49 | **TOTAL NET ADDITIONS** | 638,563 | 466,750 | 484,317 | 474,100 | 614,158 | 578,079 | 653,158 | 647,158 | 659,158 | 659,158 | 659,158 | 648,658 | 7,182,415 | 3,431,053 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 234 | 234 | 234 | 234 | 234 | 246 | 234 | 234 | 234 | 234 | 234 | 234 | 2,820 | 1,411 |
| 3 | 302.1 Franchises | 626 | 626 | 626 | 626 | 626 | 575 | 626 | 626 | 626 | 626 | 626 | 626 | 7,461 | 3,733 |
| 4 | 339.1 Other Plant & Miscellaneous | 395 | 395 | 395 | 395 | 395 | 405 | 395 | 395 | 395 | 395 | 395 | 395 | 4,750 | 2,382 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 7,592 | 7,592 | 7,592 | 7,592 | 7,592 | 7,573 | 7,592 | 7,592 | 7,592 | 7,592 | 7,592 | 7,592 | 91,085 | 45,546 |
| 8 | 305.2 Collecting & Impounding reservoirs | 796 | 796 | 796 | 796 | 796 | 781 | 796 | 796 | 796 | 796 | 796 | 796 | 9,537 | 4,771 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 14,657 | 14,657 | 14,657 | 14,657 | 14,657 | 14,675 | 14,657 | 14,657 | 14,657 | 14,657 | 14,657 | 14,657 | 175,902 | 87,951 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 552 | 552 | 552 | 552 | 552 | 551 | 552 | 552 | 552 | 552 | 552 | 552 | 6,623 | 3,311 |
| 12 | 309.2 Supply Mains | 20,711 | 20,711 | 20,711 | 20,711 | 20,711 | 20,720 | 20,711 | 20,711 | 20,711 | 20,711 | 20,711 | 20,711 | 248,541 | 124,280 |
| 13 | 310.2 Power Generation Equipment | 13,339 | 13,339 | 13,339 | 13,339 | 13,339 | 13,348 | 13,339 | 13,339 | 13,339 | 13,339 | 13,339 | 13,339 | 160,077 | 80,045 |
| 14 | 311.2 Pumping Equipment | 49,182 | 49,182 | 49,182 | 49,182 | 49,182 | 49,091 | 49,182 | 49,182 | 49,182 | 49,182 | 49,182 | 49,182 | 590,093 | 295,041 |
| 15 | 339.2 Other Plant & Miscellaneous | 384 | 384 | 384 | 384 | 384 | 378 | 384 | 384 | 384 | 384 | 384 | 384 | 4,602 | 2,298 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 18,531 | 18,531 | 18,531 | 18,531 | 18,531 | 18,481 | 18,531 | 18,531 | 18,531 | 18,531 | 18,531 | 18,531 | 222,322 | 111,158 |
| 19 | *320.3 Water Treatment Equipment* | 95,867 | 95,867 | 95,867 | 95,867 | 95,867 | 95,804 | 95,867 | 95,867 | 95,867 | 95,867 | 95,867 | 95,867 | 1,150,341 | 575,169 |
| 20 | 321.3 Permeators | 25,623 | 25,623 | 25,623 | 25,623 | 25,623 | 25,622 | 25,623 | 25,623 | 25,623 | 25,623 | 25,623 | 25,623 | 307,475 | 153,738 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,089 | 1,089 | 1,089 | 1,089 | 1,089 | 1,053 | 1,089 | 1,089 | 1,089 | 1,089 | 1,089 | 1,089 | 13,032 | 6,519 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 600 | 600 | 600 | 600 | 600 | 580 | 600 | 600 | 600 | 600 | 600 | 600 | 7,180 | 3,591 |
| 25 | 330.4 Distribution Reservoirs | 23,054 | 23,054 | 23,054 | 23,054 | 23,054 | 22,997 | 23,054 | 23,054 | 23,054 | 23,054 | 23,054 | 23,054 | 276,591 | 138,297 |
| 26 | 331.4 Transmission & Distribution | 139,243 | 139,243 | 139,243 | 139,243 | 139,243 | 139,204 | 139,243 | 139,243 | 139,243 | 139,243 | 139,243 | 139,243 | 1,670,877 | 835,436 |
| 27 | 333.4 Services | 29,546 | 29,546 | 29,546 | 29,546 | 29,546 | 29,489 | 29,546 | 29,546 | 29,546 | 29,546 | 29,546 | 29,546 | 354,495 | 177,248 |
| 28 | 334.4 Meters & Meter Installation | 44,625 | 44,625 | 44,625 | 44,625 | 44,625 | 44,563 | 44,625 | 44,625 | 44,625 | 44,625 | 44,625 | 44,625 | 535,438 | 267,717 |
| 29 | 335.4 Hydrants | 5,423 | 5,423 | 5,423 | 5,423 | 5,423 | 5,482 | 5,423 | 5,423 | 5,423 | 5,423 | 5,423 | 5,423 | 65,135 | 32,578 |
| 30 | 339.4 Other Plant & Miscellaneous | 839 | 839 | 839 | 839 | 839 | 783 | 839 | 839 | 839 | 839 | 839 | 839 | 10,012 | 5,009 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 6,785 | 6,785 | 6,785 | 6,785 | 6,785 | 6,740 | 6,785 | 6,785 | 6,785 | 6,785 | 6,785 | 6,785 | 81,375 | 40,688 |
| 34 | 340.5 Office Furniture & Equipment | 11,183 | 11,183 | 11,183 | 11,183 | 11,183 | 11,159 | 11,183 | 11,183 | 11,183 | 11,183 | 11,183 | 11,183 | 134,172 | 67,087 |
| 35 | 340.51 Computer Equipment | 74,393 | 74,393 | 74,393 | 74,393 | 74,393 | 74,321 | 74,393 | 74,393 | 74,393 | 74,393 | 74,393 | 74,393 | 892,644 | 446,316 |
| 36 | 341.5 *Transportation Equipment* | 42,914 | 42,914 | 42,914 | 42,914 | 42,914 | 42,918 | 42,914 | 42,914 | 42,914 | 42,914 | 42,914 | 42,914 | 514,972 | 257,491 |
| 37 | 342.5 Stores Equipment | 125 | 125 | 125 | 125 | 125 | 238 | 125 | 125 | 125 | 125 | 125 | 125 | 1,613 | 822 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 5,842 | 5,842 | 5,842 | 5,842 | 5,842 | 5,808 | 5,842 | 5,842 | 5,842 | 5,842 | 5,842 | 5,842 | 70,070 | 35,040 |
| 39 | 344.5 Laboratory Equipment | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,645 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 5,652 | 67,817 | 33,910 |
| 40 | 345.5 Power Operated Equipment | 8,916 | 8,916 | 8,916 | 8,916 | 8,916 | 8,889 | 8,916 | 8,916 | 8,916 | 8,916 | 8,916 | 8,916 | 106,965 | 53,482 |
| 41 | 346.5 Communication Equipment | 4,867 | 4,867 | 4,867 | 4,867 | 4,867 | 4,728 | 4,867 | 4,867 | 4,867 | 4,867 | 4,867 | 4,867 | 58,265 | 29,126 |
| 42 | 347.5 Miscellaneous Equipment | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 | 1,409 | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 | 1,460 | 17,469 | 8,739 |
| 43 | 348.5 Other Tangible Plant | 4,113 | 4,113 | 4,113 | 4,113 | 4,113 | 4,066 | 4,113 | 4,113 | 4,113 | 4,113 | 4,113 | 4,113 | 49,309 | 24,651 |
| 44 | **INTANGIBLE PLANT** | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 1,226 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 15,031 | 7,526 |
| 45 | **SUPPLY & PUMPING** | 107,213 | 107,213 | 107,213 | 107,213 | 107,213 | 107,117 | 107,213 | 107,213 | 107,213 | 107,213 | 107,213 | 107,213 | 1,286,460 | 643,243 |
| 46 | **WATER TREATMENT PLANT** | 141,110 | 141,110 | 141,110 | 141,110 | 141,110 | 140,960 | 141,110 | 141,110 | 141,110 | 141,110 | 141,110 | 141,110 | 1,693,170 | 846,584 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 243,330 | 243,330 | 243,330 | 243,330 | 243,330 | 243,098 | 243,330 | 243,330 | 243,330 | 243,330 | 243,330 | 243,330 | 2,919,728 | 1,459,876 |
| 48 | **GENERAL PLANT** | 166,250 | 166,250 | 166,250 | 166,250 | 166,250 | 165,921 | 166,250 | 166,250 | 166,250 | 166,250 | 166,250 | 166,250 | 1,994,671 | 997,352 |
| 49 | **TOTAL GROSS ADDITIONS** | 659,158 | 659,158 | 659,158 | 659,158 | 659,158 | 658,322 | 659,158 | 659,158 | 659,158 | 659,158 | 659,158 | 659,158 | 7,908,060 | 3,954,581 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,500 | 0 | 0 | 0 | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 17,192 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,500 | 4,500 | 346 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 13,846 |
| 14 | 311.2 Pumping Equipment | 7,526 | 0 | 0 | 0 | 0 | 10,500 | 0 | 12,000 | 0 | 0 | 0 | 0 | 30,026 | 17,216 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 28,000 | 0 | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | 34,000 | 26,461 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 7,569 | 0 | 0 | 0 | 30,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 0 | 70,569 | 43,218 |
| 26 | 331.4 Transmission & Distribution | 0 | 164,408 | 174,841 | 165,058 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | 525,307 | 397,571 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 14,243 | 0 | 0 | 0 | 0 | 0 | 0 | 14,243 | 7,669 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 13,026 | 0 | 0 | 20,000 | 0 | 33,000 | 0 | 12,000 | 0 | 0 | 0 | 4,500 | 82,526 | 48,600 |
| 46 | **WATER TREATMENT PLANT** | 0 | 28,000 | 0 | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | 34,000 | 26,461 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 7,569 | 164,408 | 174,841 | 165,058 | 45,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 6,000 | 595,876 | 440,789 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 14,243 | 0 | 0 | 0 | 0 | 0 | 0 | 14,243 | 7,669 |
| 49 | **TOTAL RETIREMENTS** | 20,595 | 192,408 | 174,841 | 185,058 | 45,000 | 80,243 | 6,000 | 12,000 | 0 | 0 | 0 | 10,500 | 726,645 | 523,519 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | *301.1 Organization* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | (13,058) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13,058) | (13,058) |
| 8 | 305.2 Collecting & Impounding reservoirs | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (77,008) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (77,008) | (77,008) |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | (116,092) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (116,092) | (116,092) |
| 13 | 310.2 Power Generation Equipment | (3,496) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,496) | (3,496) |
| 14 | 311.2 Pumping Equipment | (14,126) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14,126) | (14,126) |
| 15 | 339.2 Other Plant & Miscellaneous | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | (342) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (342) | (342) |
| 19 | 320.3 Water Treatment Equipment | (11,079) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,079) | (11,079) |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | (1,268,864) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,268,864) | (1,268,864) |
| 27 | 333.4 Services | (2,206) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,206) | (2,206) |
| 28 | *334.4 Meters & Meter Installation* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | ***INTANGIBLE PLANT*** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | (223,777) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (223,777) | (223,777) |
| 46 | **WATER TREATMENT PLANT** | (11,421) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,421) | (11,421) |
| 47 | **TRANSMISSION & DISTRIBUTION** | (1,271,070) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,271,070) | (1,271,070) |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | (1,506,269) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,506,269) | (1,506,269) |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 21,965 | 0.00% | 0 |
| 3 | 302.1 Franchises | 79,428 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 45,465 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 969,627 | 6.98% | 67,669 |
| 8 | 305.2 Collecting & Impounding reservoirs | 154,353 | 5.53% | 8,536 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 1,122,425 | 8.42% | 94,509 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 57,324 | 4.01% | 2,297 |
| 12 | 309.2 Supply Mains | 1,600,226 | 7.97% | 127,559 |
| 13 | 310.2 Power Generation Equipment | 521,888 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 4,858,800 | 4.22% | 205,143 |
| 15 | 339.2 Other Plant & Miscellaneous | 66,889 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 1,463,883 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 5,627,720 | 3.75% | 211,303 |
| 20 | 321.3 Permeators | 1,276,684 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 57,593 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 65,335 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 2,411,747 | 1.46% | 35,268 |
| 26 | 331.4 Transmission & Distribution | 15,191,173 | 23.90% | 3,631,088 |
| 27 | 333.4 Services | 3,361,092 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 3,877,422 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 683,429 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 55,199 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 766,725 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 994,236 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 2,622,807 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 2,478,349 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 10,638 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 602,335 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 181,419 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 1,084,110 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 301,561 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 74,599 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 348,627 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 146,858 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 9,351,531 | 5.41% | 505,713 |
| 46 | **WATER TREATMENT PLANT** | 8,425,880 | 2.51% | 211,303 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 25,645,396 | 14.30% | 3,666,356 |
| 48 | **GENERAL PLANT** | 9,465,406 | 0.00% | 0 |
| 49 | **TOTAL** | 53,035,071 | 8.27% | 4,383,372 |

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | Description (1) | Water CIAC Year-End Balances (2) |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 181,361 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 2,100 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 2,100 |
| 7 | **12/31/85 Balance** | 183,461 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 9,150 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 4,976 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 4,976 |
| 14 | **12/31/86 Balance** | 197,587 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 5,725 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 5,725 |
| 21 | **12/31/87 Balance** | 203,312 |
| 22 | **Balance per books 12/21/87 (Valrico Hills)** | 0 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 11,800 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 11,800 |
| 28 | **12/31/88 Balance** | 215,112 |
| 29 | **Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson) and 04/30/89 (Orange Hill/Sugar Creek)** | 245,366 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 12,646 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 12,646 |
| 35 | **12/31/89 Balance** | 473,124 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 12,889 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 12,889 |
| 42 | **12/31/90 Balance** | 486,013 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | Description | (1) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 486,013 |
| 2 | **Balance per order 12/31/90 (Deep Creek and Hershel Heights), 08/31/91(Seaboard), and 09/30/91 (Lehigh)** | 3,864,857 |
| 3 | Utility Adjustments to ordered balance (1) | 104,577 |
| 4 | 1991 Additions | 53,796 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 53,796 |
| 8 | **12/31/91 Balance** | 4,509,243 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | 36,422,578 |
| 10 | Utility Adjustments to ordered balance (1) | (112,539) |
| 11 | 1992 Additions | 1,851,629 |
| 12 | 1992 Retirements | 8,403 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,843,226 |
| 15 | **12/31/92 Balance** | 42,662,508 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | 59,207 |
| 17 | Utility Adjustments to ordered balance (1) | 0 |
| 18 | 1993 Additions | 2,184,869 |
| 19 | 1993 Retirements | 8,826 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 2,176,043 |
| 22 | **12/31/93 Balance** | 44,897,758 |
| 23 | **Balance per order 12/31/93** | 0 |
| 24 | Utility Adjustments to ordered balance (1) | 0 |
| 25 | 1994 Additions | 2,378,112 |
| 26 | 1994 Retirements | 450 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 2,377,662 |
| 29 | **12/31/94 Balance** | 47,275,421 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | 3,437,295 |
| 31 | Utility Adjustments to ordered balance (1) | 0 |
| 32 | 1995 Additions | 2,517,944 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 2,517,944 |
| 36 | **12/31/95 Balance** | 53,230,660 |
| 37 | **Balance per order 12/31/95** | 0 |
| 38 | Utility Adjustments to ordered balance (1) | 0 |
| 39 | 1996 Additions | 2,106,750 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross Up Refunds, 1995 Retirements Due to Plant Interconnects | (43,539) |
| 42 | 1996 Net Additions | 2,063,211 |
| 43 | **12/31/96 Balance** | 55,293,871 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 11,437,832 | 488,451 | 11,926,283 | 22,365 | 11,948,649 | 11,682,382 | 22,362 | 11,704,744 | 0.58% | 68,173 |
| 2 | Line/Main Extensions | 12,435,324 | 725,886 | 13,161,210 | (65,904) | 13,095,306 | 12,798,268 | (65,904) | 12,732,364 | 2.10% | 266,745 |
| 3 | Meter Installation Fees | 7,731,968 | 347,001 | 8,078,969 | 0 | 8,078,969 | 7,905,490 | 0 | 7,905,490 | 0.00% | 0 |
| 4 | Contributed Lines | 10,912,456 | 0 | 10,912,456 | 0 | 10,912,456 | 10,912,456 | 0 | 10,912,456 | 14.46% | 1,577,884 |
| 5 | Cont. Prpty Other than Lines | 3,731,076 | 0 | 3,731,076 | 0 | 3,731,076 | 3,731,076 | 0 | 3,731,076 | 6.66% | 248,363 |
| 6 | Service Installation Fees | 6,982,006 | 545,412 | 7,527,418 | 0 | 7,527,418 | 7,254,747 | 0 | 7,254,747 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 53,230,661 | 2,106,750 | 55,337,411 | (43,539) | 55,293,873 | 54,284,419 | (43,542) | 54,240,877 | 3.98% | 2,161,165 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 11,437,832 | 11,478,264 | 11,518,696 | 11,559,128 | 11,599,910 | 11,640,691 | 11,682,223 | 11,723,755 | 11,765,137 | 11,805,919 | 11,846,351 | 11,886,782 | 11,926,283 | 488,451 | 11,682,382 |
| 2 | Line/Main Extensions | 12,435,324 | 12,495,790 | 12,556,255 | 12,616,721 | 12,677,186 | 12,737,652 | 12,798,267 | 12,858,883 | 12,919,348 | 12,979,814 | 13,040,279 | 13,100,745 | 13,161,210 | 725,886 | 12,798,268 |
| 3 | Meter Installation Fees | 7,731,968 | 7,759,681 | 7,787,769 | 7,816,082 | 7,844,720 | 7,873,883 | 7,905,776 | 7,936,469 | 7,966,292 | 7,995,080 | 8,023,393 | 8,051,331 | 8,078,969 | 347,001 | 7,905,490 |
| 4 | Contributed Lines | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 10,912,456 | 0 | 10,912,456 |
| 5 | Cont. Prpty Other than Lines | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 3,731,076 | 0 | 3,731,076 |
| 6 | Service Installation Fees | 6,982,006 | 7,025,694 | 7,069,833 | 7,114,271 | 7,159,160 | 7,204,648 | 7,255,237 | 7,303,725 | 7,350,414 | 7,395,452 | 7,439,891 | 7,483,879 | 7,527,418 | 545,412 | 7,254,747 |
| 7 | **TOTAL WATER CIAC** | 53,230,661 | 53,402,960 | 53,576,084 | 53,749,733 | 53,924,507 | 54,100,406 | 54,285,034 | 54,466,363 | 54,644,722 | 54,819,796 | 54,993,445 | 55,166,269 | 55,337,411 | 2,106,750 | 54,284,419 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 40,432 | 40,432 | 40,432 | 40,782 | 40,782 | 41,532 | 41,532 | 41,382 | 40,782 | 40,432 | 40,432 | 39,501 | 488,451 | 244,550 |
| 2 | Line/Main Extensions | 60,466 | 60,466 | 60,466 | 60,466 | 60,466 | 60,616 | 60,616 | 60,466 | 60,466 | 60,466 | 60,466 | 60,466 | 725,886 | 362,944 |
| 3 | Meter Installation Fees | 27,713 | 28,088 | 28,313 | 28,638 | 29,163 | 31,893 | 30,693 | 29,823 | 28,788 | 28,313 | 27,938 | 27,638 | 347,001 | 173,523 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 43,689 | 44,139 | 44,439 | 44,889 | 45,489 | 50,589 | 48,489 | 46,689 | 45,039 | 44,439 | 43,989 | 43,539 | 545,412 | 272,741 |
| 7 | **TOTAL NET ADDITIONS** | 172,299 | 173,124 | 173,649 | 174,774 | 175,899 | 184,629 | 181,329 | 178,359 | 175,074 | 173,649 | 172,824 | 171,143 | 2,106,750 | 1,053,758 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 40,432 | 40,432 | 40,432 | 40,782 | 40,782 | 41,532 | 41,532 | 41,382 | 40,782 | 40,432 | 40,432 | 39,501 | 488,451 | 244,550 |
| 2 | Line/Main Extensions | 60,466 | 60,466 | 60,466 | 60,466 | 60,466 | 60,616 | 60,616 | 60,466 | 60,466 | 60,466 | 60,466 | 60,466 | 725,886 | 362,944 |
| 3 | Meter Installation Fees | 27,713 | 28,068 | 28,313 | 28,638 | 29,163 | 31,893 | 30,693 | 29,823 | 28,788 | 28,313 | 27,938 | 27,638 | 347,001 | 173,523 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 43,689 | 44,139 | 44,439 | 44,889 | 45,489 | 50,589 | 48,489 | 46,689 | 45,039 | 44,439 | 43,969 | 43,539 | 545,412 | 272,741 |
| 7 | **TOTAL GROSS ADDITIONS** | 172,299 | 173,124 | 173,649 | 174,774 | 175,899 | 184,629 | 181,329 | 178,359 | 175,074 | 173,649 | 172,824 | 171,143 | 2,106,750 | 1,053,758 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 22,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,365 | 22,365 |
| 2 | Line/Main Extensions | (65,904) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (65,904) | (65,904) |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | (43,539) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (43,539) | (43,539) |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 37,897 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 1,741 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 1,741 |
| 7 | **12/31/85 Balance** | 39,638 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 915 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 5,348 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 5,348 |
| 14 | **12/31/86 Balance** | 45,901 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 5,587 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 5,587 |
| 21 | **12/31/87 Balance** | 51,488 |
| 22 | **Balance per books 12/21/87 (Valrico Hills)** | 0 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 5,837 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 5,837 |
| 28 | **12/31/88 Balance** | 57,326 |
| 29 | **Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson) and 04/30/89 (Orange Hill/Sugar Creek)** | 41,559 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 14,369 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 14,369 |
| 35 | **12/31/89 Balance** | 113,253 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 15,034 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 15,034 |
| 42 | **12/31/90 Balance** | 128,287 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 126,287 |
| 2 | **Balance per order 12/31/90 (Deep Creek and Hershel Heights), 08/31/91(Seaboard), and 09/30/91 (Lehigh)** | 816,205 |
| 3 | Utility Adjustments to ordered balance (1) | 68,812 |
| 4 | 1991 Additions | 37,565 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 37,565 |
| 8 | **12/31/91 Balance** | 1,050,869 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | 5,621,580 |
| 10 | Utility Adjustments to ordered balance (1) | (8,217) |
| 11 | 1992 Additions | 1,027,668 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,027,668 |
| 15 | **12/31/92 Balance** | 7,691,900 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | 22,407 |
| 17 | Utility Adjustments to ordered balance (1) | 0 |
| 18 | 1993 Additions | 1,242,291 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 1,242,291 |
| 22 | **12/31/93 Balance** | 8,956,598 |
| 23 | **Balance per order 12/31/93** | 0 |
| 24 | Utility Adjustments to ordered balance (1) | 0 |
| 25 | 1994 Additions | 1,460,843 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 1,460,843 |
| 29 | **12/31/94 Balance** | 10,417,441 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | 864,275 |
| 31 | Utility Adjustments to ordered balance (1) | 0 |
| 32 | 1995 Additions | 1,640,759 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 1,640,759 |
| 36 | **12/31/95 Balance** | 12,922,475 |
| 37 | **Balance per order 12/31/95** | 0 |
| 38 | Utility Adjustments to ordered balance (1) | 0 |
| 39 | 1996 Additions | 1,717,483 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | (42,920) |
| 42 | 1996 Net Additions | 1,674,563 |
| 43 | **12/31/96 Balance** | 14,597,038 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 3,732,815 | 467,302 | 4,200,117 | 0 | 4,200,117 | 3,966,467 | 0 | 3,966,467 | 0.52% | 20,667 |
| 2 | Line/Main Extensions | 2,443,603 | 297,382 | 2,740,985 | (42,920) | 2,698,065 | 2,592,297 | (42,920) | 2,549,377 | 1.60% | 40,764 |
| 3 | Meter Installation Fees | 1,917,146 | 395,282 | 2,312,428 | 0 | 2,312,428 | 2,114,789 | 0 | 2,114,789 | 0.00% | 0 |
| 4 | Contributed Lines | 2,148,958 | 255,095 | 2,404,053 | 0 | 2,404,053 | 2,276,508 | 0 | 2,276,508 | 11.47% | 261,196 |
| 5 | Cont. Prpty Other than Lines | 1,190,289 | 121,048 | 1,311,337 | 0 | 1,311,337 | 1,250,818 | 0 | 1,250,818 | 7.14% | 89,338 |
| 6 | Service Installation Fees | 1,489,670 | 181,374 | 1,671,044 | 0 | 1,671,044 | 1,580,355 | 0 | 1,580,355 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 12,922,481 | 1,717,483 | 14,639,964 | (42,920) | 14,597,044 | 13,781,234 | (42,920) | 13,738,314 | 3.00% | 411,965 |

Column:
(10) from Schedule A-9 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Classification | Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Ave. Utility Balance 1996 |
| 1 | Plant Capacity Fees | 3,732,815 | 3,771,758 | 3,810,701 | 3,849,644 | 3,888,587 | 3,927,530 | 3,966,459 | 4,005,402 | 4,044,345 | 4,083,288 | 4,122,231 | 4,161,174 | 4,200,117 | 467,302 | 3,966,467 |
| 2 | Line/Main Extensions | 2,443,603 | 2,468,384 | 2,493,165 | 2,517,946 | 2,542,727 | 2,567,508 | 2,592,299 | 2,617,080 | 2,641,861 | 2,666,642 | 2,691,423 | 2,716,204 | 2,740,985 | 297,382 | 2,592,297 |
| 3 | Meter Installation Fees | 1,917,146 | 1,950,091 | 1,983,036 | 2,015,981 | 2,048,926 | 2,081,871 | 2,114,758 | 2,147,703 | 2,180,648 | 2,213,593 | 2,246,538 | 2,279,483 | 2,312,428 | 395,282 | 2,114,789 |
| 4 | Contributed Lines | 2,148,958 | 2,170,215 | 2,191,472 | 2,212,729 | 2,233,986 | 2,255,243 | 2,276,511 | 2,297,768 | 2,319,025 | 2,340,282 | 2,361,539 | 2,382,796 | 2,404,053 | 255,095 | 2,276,506 |
| 5 | Cont. Prpty Other than Lines | 1,190,289 | 1,200,374 | 1,210,459 | 1,220,544 | 1,230,629 | 1,240,714 | 1,250,827 | 1,260,912 | 1,270,997 | 1,281,082 | 1,291,167 | 1,301,252 | 1,311,337 | 121,048 | 1,250,818 |
| 6 | Service Installation Fees | 1,489,670 | 1,504,789 | 1,519,908 | 1,535,027 | 1,550,146 | 1,565,265 | 1,580,330 | 1,595,449 | 1,610,568 | 1,625,687 | 1,640,806 | 1,655,925 | 1,671,044 | 181,374 | 1,580,356 |
| 7 | TOTAL ACC. AMORT. CIAC | 12,922,481 | 13,065,611 | 13,208,741 | 13,351,871 | 13,495,001 | 13,638,131 | 13,781,184 | 13,924,314 | 14,067,444 | 14,210,574 | 14,353,704 | 14,496,834 | 14,639,964 | 1,717,483 | 13,781,234 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 38,943 | 38,943 | 38,943 | 38,943 | 38,943 | 38,929 | 38,943 | 38,943 | 38,943 | 38,943 | 38,943 | 38,943 | 467,302 | 233,652 |
| 2 | Line/Main Extensions | 24,781 | 24,781 | 24,781 | 24,781 | 24,781 | 24,791 | 24,781 | 24,781 | 24,781 | 24,781 | 24,781 | 24,781 | 297,382 | 148,694 |
| 3 | Meter Installation Fees | 32,945 | 32,945 | 32,945 | 32,945 | 32,945 | 32,887 | 32,945 | 32,945 | 32,945 | 32,945 | 32,945 | 32,945 | 395,282 | 197,643 |
| 4 | Contributed Lines | 21,257 | 21,257 | 21,257 | 21,257 | 21,257 | 21,268 | 21,257 | 21,257 | 21,257 | 21,257 | 21,257 | 21,257 | 255,095 | 127,550 |
| 5 | Cont. Prpty Other than Lines | 10,085 | 10,085 | 10,085 | 10,085 | 10,085 | 10,113 | 10,085 | 10,085 | 10,085 | 10,085 | 10,085 | 10,085 | 121,048 | 60,529 |
| 6 | Service Installation Fees | 15,119 | 15,119 | 15,119 | 15,119 | 15,119 | 15,065 | 15,119 | 15,119 | 15,119 | 15,119 | 15,119 | 15,119 | 181,374 | 90,685 |
| 7 | TOTAL NET ADDITIONS | 143,130 | 143,130 | 143,130 | 143,130 | 143,130 | 143,053 | 143,130 | 143,130 | 143,130 | 143,130 | 143,130 | 143,130 | 1,717,483 | 858,753 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 38,943 | 38,943 | 38,943 | 38,943 | 38,943 | 38,929 | 38,943 | 38,943 | 38,943 | 38,943 | 38,943 | 38,943 | 467,302 | 233,652 |
| 2 | Line/Main Extensions | 24,781 | 24,781 | 24,781 | 24,781 | 24,781 | 24,791 | 24,781 | 24,781 | 24,781 | 24,781 | 24,781 | 24,781 | 297,382 | 148,694 |
| 3 | Meter Installation Fees | 32,945 | 32,945 | 32,945 | 32,945 | 32,945 | 32,887 | 32,945 | 32,945 | 32,945 | 32,945 | 32,945 | 32,945 | 395,282 | 197,643 |
| 4 | Contributed Lines | 21,257 | 21,257 | 21,257 | 21,257 | 21,257 | 21,268 | 21,257 | 21,257 | 21,257 | 21,257 | 21,257 | 21,257 | 255,095 | 127,550 |
| 5 | Cont. Prpty Other than Lines | 10,085 | 10,085 | 10,085 | 10,085 | 10,085 | 10,113 | 10,085 | 10,085 | 10,085 | 10,085 | 10,085 | 10,085 | 121,048 | 60,529 |
| 6 | Service Installation Fees | 15,119 | 15,119 | 15,119 | 15,119 | 15,119 | 15,065 | 15,119 | 15,119 | 15,119 | 15,119 | 15,119 | 15,119 | 181,374 | 90,685 |
| 7 | TOTAL GROSS ADDITIONS | 143,130 | 143,130 | 143,130 | 143,130 | 143,130 | 143,053 | 143,130 | 143,130 | 143,130 | 143,130 | 143,130 | 143,130 | 1,717,483 | 858,753 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | (42,920) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (42,920) | (42,920) |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | (42,920) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (42,920) | (42,920) |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
*Schedule:* A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% | (d) | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|
| | FPSC REGULATED UNIFORM PLANTS | | | | AFUDC RATES | | |
| LINE | | PLANT | | ORDER | PRESENT | PROPOSED | |
| NO. | PLANT NAME | TYPE | COUNTY | NO. | ANNUAL | ANNUAL | MONTHLY |
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|---|---|---|---|---|---|---|---|
| | FPSC REGULATED UNIFORM PLANTS | | | | AFUDC RATES | | |
| | | PLANT | | ORDER | PRESENT | PROPOSED | |
| | PLANT NAME | TYPE | COUNTY | NO. | ANNUAL | ANNUAL | MONTHLY |
| | Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| | Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| | Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| | Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| | Silver Lake Est./Western : | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| | St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sunny Hills | W & S | Washington | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| | University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| | Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| | Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| | Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| | Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

| | FPSC REGULATED NON-UNIFORM PLANTS | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | AFUDC RATES | | |
| | | PLANT | | ORDER | PRESENT | PROPOSED | |
| | PLANT NAME | TYPE | COUNTY | NO. | ANNUAL | ANNUAL | MONTHLY |
| | Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| | Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| | Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| | Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| | Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| | Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| | Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| | Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| | Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| | Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| | Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| | Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| | Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |

| | COUNTY PLANTS | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | AFUDC RATES | | |
| | | PLANT | | ORDER | PRESENT | PROPOSED | |
| | PLANT NAME | TYPE | COUNTY | NO. | ANNUAL | ANNUAL | MONTHLY |
| | Gibsonia Estates | W | Polk | | N/A | 9.85% | 0.785953% |
| | Hershel Heights | W | Hillsborough | 920417 | N/A | 9.85% | 0.785953% |
| | Lake Gibson | W & S | Polk | | N/A | 9.85% | 0.785953% |
| | Orange Hill/Sugar Creek | W | Polk | | N/A | 9.85% | 0.785953% |
| | Seaboard | W & S | Hillsborough | | N/A | 9.85% | 0.785953% |
| | Spring Hill | W & S | Hernando | 930423 | 10.63% | 9.85% | 0.785953% |
| | Valrico Hills | W & S | Hillsborough | | N/A | 9.85% | 0.785953% |

Note: Schedule A15 page 2 included in this section of Volume IIIA reflects the final present and proposed AFUDC rates for all plants assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing. This schedule would replace all A15 page 2 Water and Sewer Schedules from Volume III Books 1-6.

7/28/95 10:32 AM A15W2.XLS

Note: May not cross foot due to rounding

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 14,706 |
| 2 | Utility Adjustments to Beginning Balance | 94 |
| 3 | **Restated Balance 12/31/91** | 14,800 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 14,800 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 14,800 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 14,800 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 14,800 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 14,800 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 14,800 |
| 20 | Jan | 14,800 |
| 21 | Feb | 14,800 |
| 22 | Mar | 14,800 |
| 23 | Apr | 14,800 |
| 24 | May | 14,800 |
| 25 | Jun | 14,800 |
| 26 | Jul | 14,800 |
| 27 | Aug | 14,800 |
| 28 | Sep | 14,800 |
| 29 | Oct | 14,800 |
| 30 | Nov | 14,800 |
| 31 | Ending Balance 12/31/96 | 14,800 |
| 32 | Average Balance | 14,800 |
| 33 | Non-used and Useful Percentage | 9.64% |
| 34 | Non-used and Useful Amount | 1,427 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

**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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vlorima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,868 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,616,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,376 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,828) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,562 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,276 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,562 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,632 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,832,817 | 10,466,448 | 11,323,678 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,686 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

**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: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,536,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction in Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,862 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment In Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,894,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,856,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,868 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,839,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,805 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,560 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,857,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

**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: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.*

**FPSC**
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid in Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,282,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 98,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,984 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,897 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,880 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions in Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,418 | 342,657,880 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS BALANCE | | | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| 1 | 12/31/91 Balance per Order No. 93-0423 Dated 3/22/93 | (64,578) | | 12/31/91 Balance per Order No. 93-0423 Dated 3/22/93 | 24,668 | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | (64,578) | | 12/31/91 Adjusted Balance | 24,668 | |
| | | | | 1992 Amortization Expense | 635 | |
| 5 | 12/31/92 BALANCE | (64,578) | | 12/31/92 BALANCE | 25,303 | |
| 6 | | | | 1993 Amortization Expense | 635 | |
| 7 | 12/31/93 BALANCE | (64,578) | | 12/31/93 BALANCE | 25,938 | |
| 8 | | | | 1994 Amortization Expense | 635 | |
| 9 | 12/31/94 BALANCE | (64,578) | | 12/31/94 BALANCE | 26,573 | |
| 10 | | | | 1995 Amortization Expense | 635 | |
| 11 | 12/31/95 BALANCE | (64,578) | | 12/31/95 BALANCE | 27,208 | |
| 12 | | | | 1996 Amortization Expense | 635 | |
| 13 | **12/31/96 BALANCE** | (64,578) | (64,578) | **12/31/96 BALANCE** | 27,843 | 27,526 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | | |
| 14 | Average Balance | (64,578) | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % (1) | (1.74%) | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 1,121 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 27,526 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % (1) | (3.32%) | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | (915) | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 206 | | A-7 (W) |

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

# SCHEDULE OF OTHER - WATER - 1996
## DEFERRED DEBITS

**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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 1,465,808 | |
| 4 | Jan | 0 | 24,430 | 1,441,378 | |
| 5 | Feb | 0 | 24,430 | 1,416,948 | |
| 6 | Mar | 0 | 24,430 | 1,392,518 | |
| 7 | Apr | 0 | 24,430 | 1,368,087 | |
| 8 | May | 0 | 24,430 | 1,343,657 | |
| 9 | Jun | 0 | 24,430 | 1,319,227 | |
| 10 | Jul | 0 | 24,430 | 1,294,797 | |
| 11 | Aug | 0 | 24,430 | 1,270,367 | |
| 12 | Sep | 0 | 24,430 | 1,245,937 | |
| 13 | Oct | 0 | 24,430 | 1,221,507 | |
| 14 | Nov | 0 | 24,430 | 1,197,077 | |
| 15 | 12/31/96 Balance | 0 | 24,430 | 1,172,646 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 293,162 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 1,319,227 | A-1 (W) |

**MARCO ISLAND RAW WATER SUPPLY**

Accumulated costs of efforts to secure a raw water supply source for Marco Island Customer. Without this effort, inadequate water would be available to meet peak season demands.

Total Amount: $1,465,808
Amortization Period: 60 Months
Monthly Amortization Amount: $24,430
Amortization Start Date: 1/1/96

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 32,412,721 | 0 | 32,412,721 | 11,430,465 | 43,843,186 | 35.27% | B-4(W),B-3(W) |
| 3 | *Other Revenue* | 636,085 | 0 | 636,085 | 0 | 636,085 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 33,048,806 | 0 | 33,048,806 | 11,430,465 | 44,479,271 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 19,112,878 | 781,810 | 19,894,688 | 0 | 19,894,688 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 5,719,041 | 0 | 5,719,041 | 0 | 5,719,041 | | B-13(W) |
| 8 | Amortization | (689) | 293,162 | 292,473 | 0 | 292,473 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 4,283,378 | 53,763 | 4,337,141 | 514,373 (A) | 4,851,514 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (961,346) | (468,542) | (1,429,889) | 4,210,883 (B) | 2,780,994 | | B-16(W),B-1(W)3/3 |
| 11 | ***TOTAL OPERATING EXPENSES*** | 28,153,262 | 660,192 | 28,813,454 | 4,725,256 | 33,538,710 | | |
| 12 | **NET OPERATING INCOME** | 4,895,544 | (660,192) | 4,235,352 | 6,705,209 | 10,940,561 | | |
| 13 | **RATE BASE** | 104,505,929 | 1,623,723 | 106,129,652 | | 106,129,652 | | A-1(W) |
| 14 | **RATE OF RETURN** | 4.68% | | 3.99% | | 10.32% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 32,412,721 | 0 | 32,412,721 | 11,445,530 | | 43,858,251 | 35.31% | B-4(W),B-3(W) |
| 3 | Other Revenue | 636,085 | 0 | 636,085 | 0 | | 636,085 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 33,048,806 | 0 | 33,048,806 | 11,445,530 | | 44,494,336 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 19,112,878 | 781,810 | 19,894,688 | 0 | | 19,894,688 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 5,719,041 | 0 | 5,719,041 | 0 | | 5,719,041 | | B-13(W) |
| 8 | Amortization | (689) | 293,162 | 292,473 | 0 | | 292,473 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 4,283,378 | 53,763 | 4,337,141 | 515,051 | (A) | 4,852,192 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (961,346) | (468,542) | (1,429,889) | 4,216,431 | (B) | 2,786,542 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 28,153,262 | 660,192 | 28,813,454 | 4,731,482 | | 33,544,936 | | |
| 12 | **NET OPERATING INCOME** | 4,895,544 | (660,192) | 4,235,352 | 6,714,048 | | 10,949,400 | | |
| 13 | **RATE BASE** | 104,505,929 | 1,623,723 | 106,129,652 | | | 106,129,652 | | A-1(W) |
| 14 | **RATE OF RETURN** | 4.68% | | 3.99% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 12.26% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 10.32% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 106,129,652 | 106,129,652 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 10,949,396 | 10,940,563 | | |
| 7 | Adjusted Income Under Present Rates | 4,235,352 | 4,235,352 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 6,714,044 | 6,705,211 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 10,930,475 | 10,916,094 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 11,445,524 | 11,430,465 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 10,930,475 | 10,916,094 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 4,216,431 | 4,210,883 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 515,049 | 514,371 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 6,714,044 | 6,705,211 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. Marco Shores Raw Water Purchase | 65,225 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 316,745 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 221,177 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 35,010 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | (197,135) | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 340,787 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 781,810 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. Amortization of Marco Island Raw Water Purchase Agreement | 293,162 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 293,162 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 39,614 | |
| 37 | | | |
| 38 | 2. Property Tax Adjustment for New Acquisitions | 85,470 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 285,716 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (357,037) | |
| 43 | | | |
| 44 | | 53,763 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (468,542) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (468,542) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 660,192 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

**FPSC**
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 26,145,822 | 0 | 26,145,822 |
| 4 | 461.2 Metered - Commercial | 2,887,419 | 0 | 2,887,419 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 22,416 | 0 | 22,416 |
| 7 | 461.5 Metered - Multi-Family | 1,356,312 | 0 | 1,356,312 |
| 8 | Subtotal Water Sales | 30,411,969 | 0 | 30,411,969 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 245,072 | 0 | 245,072 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 1,729,863 | 0 | 1,729,863 |
| 14 | 466 Sales for Resale | 25,817 | 0 | 25,817 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 Unbilled Revenues | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 2,000,752 | 0 | 2,000,752 |
| 18 | **TOTAL WATER SALES** | 32,412,721 | 0 | 32,412,721 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 636,085 | 0 | 636,085 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 636,085 | 0 | 636,085 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 33,048,806 | 0 | 33,048,806 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 Salaries & Wages - Employees | 7,151,878 | 495,178 | 7,647,057 | 2,978,915 | 141,945 | 3,120,860 | 1,151,186 | 119,124 | 1,270,309 | 3,021,778 | 234,109 | 3,255,887 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits (1) | 1,787,256 | 38,583 | 1,825,838 | 744,432 | 0 | 744,432 | 287,681 | 16,061 | 303,742 | 755,142 | 22,522 | 777,664 |
| 4 | 610 Purchased Water | 1,931,740 | (67,367) | 1,864,373 | 1,931,740 | (67,367) | 1,864,373 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 2,392,512 | (16,878) | 2,375,633 | 2,337,920 | (23,755) | 2,314,165 | 3,774 | 0 | 3,774 | 50,817 | 6,877 | 57,694 |
| 6 | 616 Fuel for Power Production | 29,675 | 0 | 29,675 | 29,675 | 0 | 29,675 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 774,158 | (40,788) | 733,370 | 774,158 | (40,788) | 733,370 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 1,184,024 | 36,078 | 1,220,102 | 984,340 | 0 | 984,340 | 61,221 | 6,363 | 67,584 | 138,463 | 29,715 | 168,179 |
| 9 | 631 Contractual Services - Eng. | 26,156 | 0 | 26,156 | 2,977 | 0 | 2,977 | 0 | 0 | 0 | 23,179 | 0 | 23,179 |
| 10 | 632 Contractual Services - Acct. | 123,068 | 0 | 123,068 | 0 | 0 | 0 | 0 | 0 | 0 | 123,068 | 0 | 123,068 |
| 11 | 633 Contractual Services - Legal | 74,157 | 0 | 74,157 | 0 | 0 | 0 | 0 | 0 | 0 | 74,157 | 0 | 74,157 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 636,973 | 117,640 | 754,613 | 445,722 | 28,452 | 474,174 | 0 | 0 | 0 | 191,251 | 89,188 | 280,439 |
| 14 | 641 Rental of Real Building/Real Property | 115,712 | 17,235 | 132,947 | 5,679 | 0 | 5,679 | 0 | 0 | 0 | 110,033 | 17,235 | 127,268 |
| 15 | 642 Rental of Equipment | 18,615 | 2,997 | 21,611 | 13,579 | 0 | 13,579 | 0 | 0 | 0 | 5,036 | 2,997 | 8,032 |
| 16 | 650 Transportation Expense | 376,350 | 8,069 | 384,418 | 279,228 | 0 | 279,228 | 43,310 | 5,417 | 48,728 | 53,811 | 2,651 | 56,463 |
| 17 | 656 Insurance - Vehicle | 84,362 | 0 | 84,362 | 0 | 0 | 0 | 0 | 0 | 0 | 84,362 | 0 | 84,362 |
| 18 | 657 Insurance - General Liability | 173,414 | 35,990 | 209,404 | 0 | 0 | 0 | 0 | 0 | 0 | 173,414 | 35,990 | 209,404 |
| 19 | 658 Insurance - Workman's Comp (2) | 122,294 | 1,740 | 124,034 | 50,936 | 0 | 50,936 | 19,685 | 1,099 | 20,784 | 51,672 | 641 | 52,313 |
| 20 | 659 Insurance - Other | 17,216 | 0 | 17,216 | 0 | 0 | 0 | 0 | 0 | 0 | 17,216 | 0 | 17,216 |
| 21 | 660 Advertising Expense | 18,783 | 16,935 | 35,718 | 0 | 0 | 0 | 0 | 0 | 0 | 18,783 | 16,935 | 35,718 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 378,323 | 0 | 378,323 | 0 | 0 | 0 | 0 | 0 | 0 | 378,323 | 0 | 378,323 |
| 23 | 667 Reg. Comm. Exp. - Other | 40,902 | 0 | 40,902 | 0 | 0 | 0 | 0 | 0 | 0 | 40,902 | 0 | 40,902 |
| 24 | 670 Bad Debt Expense | 150,666 | 16,289 | 166,955 | 0 | 0 | 0 | 150,666 | 16,289 | 166,955 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 1,504,644 | 120,110 | 1,624,755 | 272,994 | 0 | 272,994 | 377,901 | 21,822 | 399,723 | 853,750 | 98,288 | 952,038 |
| 26 | **TOTAL WATER O & M EXPENSES** | 19,112,878 | 781,810 | 19,894,688 | 10,852,295 | 38,488 | 10,890,783 | 2,095,425 | 186,174 | 2,281,599 | 6,165,158 | 557,148 | 6,722,306 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

**FPSC**
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 594,181 | 549,198 | 628,297 | 605,042 | 610,416 | 601,805 | 599,108 | 598,721 | 585,264 | 603,013 | 582,188 | 594,626 | 7,151,879 | 495,178 | 7,647,058 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 148,486 | 137,245 | 157,011 | 151,200 | 152,543 | 150,391 | 149,717 | 149,620 | 146,263 | 150,693 | 145,489 | 148,597 | 1,787,255 | 38,583 | 1,825,837 |
| 4 | 610.1-.8 Purchased Water | 159,927 | 158,523 | 161,858 | 165,523 | 165,523 | 161,853 | 161,253 | 159,523 | 159,858 | 159,523 | 159,023 | 159,353 | 1,931,740 | (67,367) | 1,864,373 |
| 5 | 615.1-.8 Purchased Power | 196,282 | 195,714 | 210,138 | 221,093 | 211,379 | 216,787 | 195,636 | 190,069 | 183,618 | 180,943 | 186,848 | 204,006 | 2,392,512 | (16,878) | 2,375,633 |
| 6 | 616.1-.8 Fuel for Power Production | 2,306 | 1,744 | 4,892 | 3,248 | 762 | 1,200 | 3,057 | 1,503 | 3,803 | 3,419 | 2,605 | 1,140 | 29,678 | 0 | 29,678 |
| 7 | 618.1-.8 Chemicals | 63,659 | 70,951 | 71,283 | 70,629 | 66,748 | 64,493 | 58,839 | 59,223 | 58,206 | 58,812 | 62,568 | 66,748 | 774,158 | (40,788) | 733,370 |
| 8 | 620.1-.8 Materials & Supplies | 92,267 | 119,883 | 112,609 | 86,612 | 101,275 | 88,013 | 88,861 | 134,041 | 95,325 | 90,324 | 94,234 | 80,580 | 1,184,024 | 36,078 | 1,220,102 |
| 9 | 631.1-.8 Contractual Services - Eng. | 2,157 | 2,076 | 2,233 | 2,229 | 2,199 | 2,175 | 2,193 | 2,195 | 2,171 | 2,213 | 2,143 | 2,172 | 26,156 | 0 | 26,156 |
| 10 | 632.1-.8 Contractual Services - Acct. | 10,114 | 9,707 | 10,542 | 10,518 | 10,362 | 10,234 | 10,328 | 10,341 | 10,209 | 10,435 | 10,061 | 10,216 | 123,068 | 0 | 123,068 |
| 11 | 633.1-.8 Contractual Services - Legal | 6,094 | 5,849 | 6,352 | 6,338 | 6,244 | 6,167 | 6,223 | 6,231 | 6,152 | 6,288 | 6,063 | 6,156 | 74,157 | 0 | 74,157 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 43,983 | 48,957 | 53,704 | 59,876 | 47,227 | 55,663 | 57,432 | 55,754 | 57,920 | 55,703 | 49,974 | 50,783 | 636,974 | 117,640 | 754,615 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 9,043 | 10,917 | 9,426 | 9,404 | 10,411 | 9,150 | 9,234 | 10,393 | 9,128 | 9,330 | 10,143 | 9,134 | 115,712 | 17,235 | 132,947 |
| 15 | 642.1-.8 Rental of Equipment | 1,433 | 1,919 | 1,520 | 1,795 | 1,706 | 1,394 | 1,604 | 1,984 | 1,232 | 1,283 | 1,606 | 1,138 | 18,614 | 2,997 | 21,611 |
| 16 | 650.1-.8 Transportation Expense | 31,427 | 30,788 | 31,515 | 31,476 | 31,419 | 31,314 | 31,455 | 31,513 | 31,271 | 31,600 | 31,213 | 31,358 | 376,349 | 8,069 | 384,418 |
| 17 | 656.1-.8 Insurance - Vehicle | 6,933 | 6,854 | 7,227 | 7,210 | 7,103 | 7,015 | 7,060 | 7,089 | 6,998 | 7,153 | 6,897 | 7,003 | 84,362 | 0 | 84,362 |
| 18 | 657.1-.8 Insurance - General Liability | 14,252 | 13,678 | 14,855 | 14,821 | 14,601 | 14,420 | 14,553 | 14,571 | 14,386 | 14,704 | 14,177 | 14,396 | 173,414 | 35,990 | 209,404 |
| 19 | 658.1-.8 Insurance - Workmen's Comp (2) | 10,160 | 9,391 | 10,744 | 10,346 | 10,438 | 10,291 | 10,245 | 10,238 | 10,008 | 10,312 | 9,955 | 10,168 | 122,297 | 1,740 | 124,037 |
| 20 | 659.1-.8 Insurance - Other | 1,415 | 1,358 | 1,475 | 1,471 | 1,450 | 1,432 | 1,445 | 1,447 | 1,428 | 1,460 | 1,408 | 1,429 | 17,216 | 0 | 17,216 |
| 21 | 660.1-.8 Advertising Expense | 1,544 | 1,482 | 1,609 | 1,605 | 1,581 | 1,562 | 1,576 | 1,578 | 1,558 | 1,593 | 1,536 | 1,559 | 18,783 | 16,935 | 35,718 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 31,092 | 29,840 | 32,408 | 32,334 | 31,853 | 31,460 | 31,749 | 31,789 | 31,384 | 32,079 | 30,930 | 31,406 | 378,323 | 0 | 378,323 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 3,361 | 3,226 | 3,504 | 3,496 | 3,444 | 3,401 | 3,432 | 3,437 | 3,393 | 3,468 | 3,344 | 3,395 | 40,902 | 0 | 40,902 |
| 24 | 670.1-.8 Bad Debt Expense | 12,586 | 11,487 | 12,745 | 12,646 | 12,684 | 12,513 | 12,863 | 12,726 | 12,403 | 12,882 | 12,427 | 12,704 | 150,666 | 16,289 | 166,955 |
| 25 | 675.1-.8 Miscellaneous Expenses | 127,771 | 119,600 | 136,909 | 128,918 | 130,158 | 129,522 | 122,668 | 122,857 | 120,562 | 124,276 | 120,369 | 120,932 | 1,504,642 | 120,110 | 1,624,753 |
| 26 | **TOTAL WATER O & M EXPENSES** | 1,570,473 | 1,540,187 | 1,682,856 | 1,637,831 | 1,631,525 | 1,612,354 | 1,580,552 | 1,616,842 | 1,552,557 | 1,571,506 | 1,545,198 | 1,571,000 | 19,112,882 | 781,810 | 19,894,692 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

**FPSC**
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 249,675 | 223,089 | 272,067 | 250,159 | 259,080 | 254,920 | 247,238 | 247,577 | 239,849 | 248,358 | 240,192 | 246,713 | 2,978,915 | 141,945 | 3,120,860 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 62,394 | 55,750 | 67,990 | 62,515 | 64,744 | 63,705 | 61,786 | 61,869 | 59,938 | 62,065 | 60,024 | 61,654 | 744,432 | 0 | 744,432 |
| 4 | 610.1-.6 Purchased Water | 159,927 | 158,523 | 161,858 | 165,523 | 165,523 | 161,853 | 161,253 | 159,523 | 159,858 | 159,523 | 159,023 | 159,353 | 1,931,740 | (67,367) | 1,864,373 |
| 5 | 615.1-.6 Purchased Power | 191,790 | 191,418 | 205,466 | 216,433 | 206,783 | 212,248 | 191,049 | 185,480 | 179,092 | 176,311 | 182,382 | 199,469 | 2,337,920 | (23,755) | 2,314,165 |
| 6 | 616.1-.6 Fuel for Power Production | 2,306 | 1,744 | 4,892 | 3,248 | 762 | 1,200 | 3,057 | 1,503 | 3,803 | 3,419 | 2,605 | 1,140 | 29,675 | 0 | 29,675 |
| 7 | 618.1-.6 Chemicals | 63,659 | 70,951 | 71,283 | 70,629 | 66,748 | 64,493 | 58,839 | 59,223 | 58,206 | 58,812 | 62,568 | 68,748 | 774,158 | (40,788) | 733,370 |
| 8 | 620.1-.6 Materials & Supplies | 75,774 | 104,295 | 95,569 | 69,640 | 84,463 | 71,414 | 72,014 | 117,236 | 78,799 | 73,349 | 77,864 | 63,924 | 964,340 | 0 | 964,340 |
| 9 | 631.1-.6 Contractual Services - Eng. | 252 | 248 | 248 | 248 | 248 | 248 | 248 | 248 | 248 | 248 | 248 | 248 | 2,977 | 0 | 2,977 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | 28,266 | 33,872 | 37,322 | 43,530 | 31,124 | 39,759 | 41,382 | 39,684 | 42,054 | 39,486 | 34,338 | 34,906 | 445,722 | 28,452 | 474,174 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 2,238 | 0 | 0 | 1,147 | 0 | 0 | 1,147 | 0 | 0 | 1,147 | 0 | 5,679 | 0 | 5,679 |
| 15 | 642.1-.6 Rental of Equipment | 1,019 | 1,522 | 1,069 | 1,365 | 1,282 | 975 | 1,182 | 1,561 | 814 | 856 | 1,194 | 720 | 13,579 | 0 | 13,579 |
| 16 | 650.1-.6 Transportation Expense | 23,387 | 23,242 | 23,242 | 23,242 | 23,242 | 23,243 | 23,242 | 23,334 | 23,242 | 23,334 | 23,242 | 23,239 | 279,228 | 0 | 279,228 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 4,269 | 3,815 | 4,652 | 4,278 | 4,430 | 4,359 | 4,228 | 4,234 | 4,101 | 4,247 | 4,107 | 4,219 | 50,936 | 0 | 50,936 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 26,039 | 23,449 | 31,809 | 24,233 | 26,462 | 27,243 | 18,758 | 19,200 | 18,630 | 19,573 | 19,401 | 18,196 | 272,994 | 0 | 272,994 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 888,755 | 894,154 | 977,487 | 935,041 | 936,037 | 925,659 | 884,275 | 921,816 | 868,634 | 869,579 | 868,334 | 882,527 | 10,852,295 | 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.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

**FPSC**
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 96,165 | 87,768 | 97,380 | 96,621 | 96,916 | 95,607 | 98,283 | 97,238 | 94,765 | 98,430 | 94,950 | 97,063 | 1,151,186 | 119,124 | 1,270,309 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits (1) | 24,032 | 21,933 | 24,335 | 24,146 | 24,219 | 23,892 | 24,561 | 24,300 | 23,682 | 24,598 | 23,728 | 24,256 | 287,681 | 16,061 | 303,742 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 315 | 288 | 319 | 317 | 318 | 313 | 322 | 319 | 311 | 323 | 311 | 318 | 3,774 | 0 | 3,774 |
| 6 | 616.7 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials & Supplies | 5,114 | 4,668 | 5,179 | 5,138 | 5,154 | 5,084 | 5,227 | 5,171 | 5,040 | 5,235 | 5,050 | 5,162 | 61,221 | 6,363 | 67,584 |
| 9 | 631.7 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 3,618 | 3,302 | 3,664 | 3,635 | 3,646 | 3,597 | 3,698 | 3,658 | 3,565 | 3,703 | 3,572 | 3,652 | 43,310 | 5,417 | 48,728 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp (2) | 1,644 | 1,501 | 1,665 | 1,652 | 1,657 | 1,635 | 1,681 | 1,663 | 1,620 | 1,683 | 1,624 | 1,660 | 19,685 | 1,099 | 20,784 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 12,586 | 11,487 | 12,745 | 12,646 | 12,684 | 12,513 | 12,863 | 12,726 | 12,403 | 12,882 | 12,427 | 12,704 | 150,666 | 16,289 | 166,955 |
| 25 | 675.7 Miscellaneous Expenses | 31,568 | 28,812 | 31,967 | 31,718 | 31,815 | 31,385 | 32,264 | 31,920 | 31,108 | 32,312 | 31,169 | 31,863 | 377,901 | 21,822 | 399,723 |
| 26 | TOTAL WATER ALLOCATED CUST ACCTS EXP. | 175,043 | 159,758 | 177,254 | 175,872 | 176,409 | 174,026 | 178,899 | 176,996 | 172,493 | 179,165 | 172,831 | 176,677 | 2,095,425 | 186,174 | 2,281,599 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | (1) Account No. | Account Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 248,341 | 238,342 | 258,849 | 258,262 | 254,420 | 251,278 | 253,587 | 253,906 | 250,671 | 256,225 | 247,046 | 250,851 | 3,021,778 | 234,109 | 3,255,887 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 62,060 | 59,562 | 64,686 | 64,540 | 63,580 | 62,794 | 63,371 | 63,451 | 62,643 | 64,031 | 61,737 | 62,688 | 755,142 | 22,522 | 777,664 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 4,176 | 4,008 | 4,353 | 4,343 | 4,279 | 4,226 | 4,265 | 4,270 | 4,216 | 4,309 | 4,155 | 4,219 | 50,817 | 6,877 | 57,694 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 11,379 | 10,921 | 11,861 | 11,834 | 11,658 | 11,514 | 11,620 | 11,634 | 11,486 | 11,741 | 11,320 | 11,494 | 138,463 | 29,715 | 168,179 |
| 9 | 631.8 | Contractual Services - Eng. | 1,905 | 1,828 | 1,986 | 1,981 | 1,952 | 1,928 | 1,945 | 1,948 | 1,923 | 1,965 | 1,895 | 1,924 | 23,179 | 0 | 23,179 |
| 10 | 632.8 | Contractual Services - Acct. | 10,114 | 9,707 | 10,542 | 10,518 | 10,362 | 10,234 | 10,328 | 10,341 | 10,209 | 10,435 | 10,061 | 10,216 | 123,068 | 0 | 123,068 |
| 11 | 633.8 | Contractual Services - Legal | 6,094 | 5,849 | 6,352 | 6,338 | 6,244 | 6,167 | 6,223 | 6,231 | 6,152 | 6,288 | 6,063 | 6,156 | 74,157 | 0 | 74,157 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 15,718 | 15,085 | 16,383 | 16,346 | 16,102 | 15,904 | 16,050 | 16,070 | 15,865 | 16,217 | 15,636 | 15,877 | 191,251 | 89,188 | 280,439 |
| 14 | 641.8 | Rental of Real Building/Real Property | 9,043 | 8,679 | 9,426 | 9,404 | 9,264 | 9,150 | 9,234 | 9,246 | 9,128 | 9,330 | 8,996 | 9,134 | 110,033 | 17,235 | 127,268 |
| 15 | 642.8 | Rental of Equipment | 414 | 397 | 431 | 430 | 424 | 419 | 423 | 423 | 418 | 427 | 412 | 418 | 5,036 | 2,997 | 8,032 |
| 16 | 650.8 | Transportation Expense | 4,422 | 4,244 | 4,610 | 4,599 | 4,531 | 4,475 | 4,516 | 4,522 | 4,464 | 4,563 | 4,399 | 4,467 | 53,811 | 2,651 | 56,463 |
| 17 | 656.8 | Insurance - Vehicle | 6,933 | 6,654 | 7,227 | 7,210 | 7,103 | 7,015 | 7,080 | 7,089 | 6,998 | 7,153 | 6,897 | 7,003 | 84,362 | 0 | 84,362 |
| 18 | 657.8 | Insurance - General Liability | 14,252 | 13,678 | 14,855 | 14,821 | 14,601 | 14,420 | 14,553 | 14,571 | 14,386 | 14,704 | 14,177 | 14,396 | 173,414 | 35,990 | 209,404 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 4,247 | 4,076 | 4,426 | 4,416 | 4,351 | 4,297 | 4,336 | 4,342 | 4,286 | 4,381 | 4,224 | 4,290 | 51,672 | 641 | 52,313 |
| 20 | 659.8 | Insurance - Other | 1,415 | 1,358 | 1,475 | 1,471 | 1,450 | 1,432 | 1,445 | 1,447 | 1,428 | 1,460 | 1,408 | 1,429 | 17,216 | 0 | 17,216 |
| 21 | 660.8 | Advertising Expense | 1,544 | 1,482 | 1,609 | 1,605 | 1,581 | 1,562 | 1,576 | 1,578 | 1,558 | 1,593 | 1,536 | 1,559 | 18,783 | 16,935 | 35,718 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 31,092 | 29,840 | 32,408 | 32,334 | 31,853 | 31,460 | 31,749 | 31,789 | 31,384 | 32,079 | 30,930 | 31,406 | 378,323 | 0 | 378,323 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 3,361 | 3,226 | 3,504 | 3,496 | 3,444 | 3,401 | 3,432 | 3,437 | 3,393 | 3,468 | 3,344 | 3,395 | 40,902 | 0 | 40,902 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 70,164 | 67,339 | 73,133 | 72,967 | 71,882 | 70,994 | 71,646 | 71,737 | 70,823 | 72,392 | 69,798 | 70,873 | 853,750 | 98,288 | 952,038 |
| 26 | TOTAL WATER ALLOCATED A & G EXPENSES | | 506,675 | 486,275 | 528,115 | 526,917 | 519,078 | 512,668 | 517,379 | 518,030 | 511,430 | 522,762 | 504,033 | 511,796 | 6,165,158 | 557,148 | 6,722,306 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 6,750,291 | 396,242 | 5,345 | 7,151,878 | 0 | 101,755 | 52,636 | 0 | 0 | 340,787 | 495,178 | 7,647,057 |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 | Employee Pensions & Benefits (1) | 1,678,316 | 89,982 | 20,957 | 1,787,256 | 0 | 25,429 | 13,154 | 0 | 0 | 0 | 38,583 | 1,825,838 |
| 4 | 610.1-.8 | Purchased Water | 1,931,740 | 0 | 0 | 1,931,740 | 65,225 | 0 | 0 | 0 | (132,592) | 0 | (67,367) | 1,864,373 |
| 5 | 615.1-.8 | Purchased Power | 2,323,988 | 0 | 68,524 | 2,392,512 | 0 | 6,877 | 0 | 0 | (23,755) | 0 | (16,878) | 2,375,633 |
| 6 | 616.1-.8 | Fuel for Power Production | 28,201 | 550 | 924 | 29,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,675 |
| 7 | 618.1-.8 | Chemicals | 745,623 | 14,540 | 13,995 | 774,158 | 0 | 0 | 0 | 0 | (40,788) | 0 | (40,788) | 733,370 |
| 8 | 620.1-.8 | Materials & Supplies | 1,135,380 | 22,140 | 26,504 | 1,184,024 | 0 | 12,398 | 17,121 | 6,558 | 0 | 0 | 36,078 | 1,220,102 |
| 9 | 631.1-.8 | Contractual Services - Eng. | 26,084 | 509 | (436) | 26,156 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,156 |
| 10 | 632.1-.8 | Contractual Services - Acct. | 122,985 | 2,398 | (2,315) | 123,068 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123,068 |
| 11 | 633.1-.8 | Contractual Services - Legal | 74,107 | 1,445 | (1,395) | 74,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,157 |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 | Contractual Services - Other | 588,151 | 11,469 | 37,353 | 636,973 | 0 | 31,672 | 57,516 | 28,452 | 0 | 0 | 117,640 | 754,613 |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 115,529 | 2,253 | (2,070) | 115,712 | 0 | 17,235 | 0 | 0 | 0 | 0 | 17,235 | 132,947 |
| 15 | 642.1-.8 | Rental of Equipment | 18,167 | 354 | 93 | 18,615 | 0 | 2,556 | 441 | 0 | 0 | 0 | 2,997 | 21,611 |
| 16 | 650.1-.8 | Transportation Expense | 358,760 | 6,996 | 10,593 | 376,350 | 0 | 8,069 | 0 | 0 | 0 | 0 | 8,069 | 384,418 |
| 17 | 656.1-.8 | Insurance - Vehicle | 84,306 | 1,644 | (1,587) | 84,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84,362 |
| 18 | 657.1-.8 | Insurance - General Liability | 173,298 | 3,379 | (3,263) | 173,414 | 0 | 35,990 | 0 | 0 | 0 | 0 | 35,990 | 209,404 |
| 19 | 658.1-.8 | Insurance - Workman's Comp (2) | 120,763 | 97 | 1,434 | 122,294 | 0 | 1,740 | 0 | 0 | 0 | 0 | 1,740 | 124,034 |
| 20 | 659.1-.8 | Insurance - Other | 17,205 | 335 | (324) | 17,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,216 |
| 21 | 660.1-.8 | Advertising Expense | 18,771 | 366 | (353) | 18,783 | 0 | 0 | 16,935 | 0 | 0 | 0 | 16,935 | 35,718 |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 332,882 | 0 | 45,442 | 378,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 378,323 |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 41,736 | 0 | (835) | 40,902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,902 |
| 24 | 670.1-.8 | Bad Debt Expense | 150,565 | 0 | 101 | 150,666 | 0 | 16,289 | 0 | 0 | 0 | 0 | 16,289 | 166,955 |
| 25 | 675.1-.8 | Miscellaneous Expenses | 1,498,265 | 29,216 | (22,836) | 1,504,644 | 0 | 56,736 | 63,374 | 0 | 0 | 0 | 120,110 | 1,624,755 |
| 26 | **TOTAL WATER O & M EXPENSES** | | 18,333,112 | 583,916 | 195,851 | 19,112,878 | 65,225 | 316,745 | 221,177 | 35,010 | (197,135) | 340,787 | 781,810 | 19,894,688 |

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).

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.6 Salaries & Wages - Employees | 2,734,539 | 160,517 | 83,859 | 2,978,915 | 0 | 0 | 0 | 0 | 0 | 141,945 | 141,945 | 3,120,860 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 679,084 | 44,391 | 20,967 | 744,432 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 744,432 |
| 4 | 610.1-.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 | 615.1-.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 | 616.1-.6 Fuel for Power Production | 28,201 | 550 | 924 | 29,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,675 |
| 7 | 618.1-.6 Chemicals | 745,623 | 14,540 | 13,995 | 774,158 | 0 | 0 | 0 | 0 | (40,788) | 0 | (40,788) | 733,370 |
| 8 | 620.1-.6 Materials & Supplies | 935,830 | 18,249 | 30,261 | 984,340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 984,340 |
| 9 | 631.1-.6 Contractual Services - Eng. | 2,920 | 57 | 0 | 2,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,977 |
| 10 | 632.1-.6 Contractual Services - Acct. | 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 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | 397,029 | 7,742 | 40,951 | 445,722 | 0 | 0 | 0 | 28,452 | 0 | 0 | 28,452 | 474,174 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 5,570 | 109 | 0 | 5,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,679 |
| 15 | 642.1-.6 Rental of Equipment | 13,135 | 256 | 188 | 13,579 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,579 |
| 16 | 650.1-.6 Transportation Expense | 261,704 | 5,103 | 12,421 | 279,228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 279,228 |
| 17 | 656.1-.6 Insurance - Vehicle | 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 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 48,921 | 581 | 1,434 | 50,936 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,936 |
| 20 | 659.1-.6 Insurance - Other | 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 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 267,442 | 5,215 | 337 | 272,994 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 272,994 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 10,320,107 | 257,309 | 274,878 | 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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of 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 Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| 1 | 601.7 | Salaries & Wages - Employees | 1,107,816 | 65,029 | (21,659) | 1,151,186 | 0 | 64,270 | 0 | 0 | 0 | 54,854 | 119,124 | 1,270,309 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 275,104 | 12,577 | 0 | 287,681 | 0 | 16,061 | 0 | 0 | 0 | 0 | 16,061 | 303,742 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 3,845 | 0 | (71) | 3,774 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,774 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 61,180 | 1,193 | (1,152) | 61,221 | 0 | 6,363 | 0 | 0 | 0 | 0 | 6,363 | 67,584 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 43,261 | 844 | (815) | 43,310 | 0 | 5,417 | 0 | 0 | 0 | 0 | 5,417 | 48,728 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 19,819 | (134) | (0) | 19,685 | 0 | 1,099 | 0 | 0 | 0 | 0 | 1,099 | 20,784 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 150,565 | 0 | 101 | 150,666 | 0 | 16,289 | 0 | 0 | 0 | 0 | 16,289 | 166,955 |
| 25 | 675.7 | Miscellaneous Expenses | 377,647 | 7,364 | (7,110) | 377,901 | 0 | 21,822 | 0 | 0 | 0 | 0 | 21,822 | 399,723 |
| 26 | | **TOTAL WATER O & M EXPENSES** | 2,039,257 | 86,874 | (30,706) | 2,095,425 | 0 | 131,320 | 0 | 0 | 0 | 54,854 | 186,174 | 2,281,599 |

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 - 5.67%, 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.)
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).





Note: May not cross foot due to rounding.

**SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996**
**UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)**

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

**FPSC**
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 2,907,936 | 170,696 | (56,854) | 3,021,778 | 0 | 37,486 | 52,636 | 0 | 0 | 143,988 | 234,109 | 3,255,887 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 722,128 | 33,014 | 0 | 755,142 | 0 | 9,368 | 13,154 | 0 | 0 | 0 | 22,522 | 777,664 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 51,773 | 0 | (956) | 50,817 | 0 | 6,877 | 0 | 0 | 0 | 0 | 6,877 | 57,694 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 138,370 | 2,698 | (2,605) | 138,463 | 0 | 6,036 | 17,121 | 6,558 | 0 | 0 | 29,715 | 168,179 |
| 9 | 631.8 | Contractual Services - Eng. | 23,164 | 452 | (436) | 23,179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,179 |
| 10 | 632.8 | Contractual Services - Acct. | 122,985 | 2,398 | (2,315) | 123,068 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123,068 |
| 11 | 633.8 | Contractual Services - Legal | 74,107 | 1,445 | (1,395) | 74,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,157 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 191,122 | 3,727 | (3,598) | 191,251 | 0 | 31,672 | 57,516 | 0 | 0 | 0 | 89,188 | 280,439 |
| 14 | 641.8 | Rental of Real Building/Real Property | 109,959 | 2,144 | (2,070) | 110,033 | 0 | 17,235 | 0 | 0 | 0 | 0 | 17,235 | 127,268 |
| 15 | 642.8 | Rental of Equipment | 5,032 | 98 | (95) | 5,036 | 0 | 2,556 | 441 | 0 | 0 | 0 | 2,997 | 8,032 |
| 16 | 650.8 | Transportation Expense | 53,775 | 1,049 | (1,012) | 53,811 | 0 | 2,651 | 0 | 0 | 0 | 0 | 2,651 | 56,463 |
| 17 | 656.8 | Insurance - Vehicle | 84,306 | 1,644 | (1,587) | 84,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84,362 |
| 18 | 657.8 | Insurance - General Liability | 173,298 | 3,379 | (3,263) | 173,414 | 0 | 35,990 | 0 | 0 | 0 | 0 | 35,990 | 209,404 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 52,023 | (351) | 0 | 51,672 | 0 | 641 | 0 | 0 | 0 | 0 | 641 | 52,313 |
| 20 | 659.8 | Insurance - Other | 17,205 | 335 | (324) | 17,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,216 |
| 21 | 660.8 | Advertising Expense | 18,771 | 366 | (353) | 18,783 | 0 | 0 | 16,935 | 0 | 0 | 0 | 16,935 | 35,718 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 332,882 | 0 | 45,442 | 378,323 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 378,323 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 41,736 | 0 | (835) | 40,902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,902 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 853,176 | 16,637 | (16,063) | 853,750 | 0 | 34,914 | 63,374 | 0 | 0 | 0 | 98,288 | 952,038 |
| 26 | | TOTAL WATER O & M EXPENSES | 5,973,748 | 239,732 | (48,322) | 6,165,158 | 0 | 185,424 | 221,177 | 6,558 | 0 | 143,988 | 557,148 | 6,722,306 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**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 1 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 % |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 6,750,293 | 7,647,057 | 896,763 | 13.28% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 1,676,320 | 1,825,838 | 149,518 | 8.92% |
| 4 | 610.1-.8 | Purchased Water | 1,956,127 | 1,864,373 | (91,754) | (4.69%) |
| 5 | 615.1-.8 | Purchased Power | 2,323,988 | 2,375,633 | 51,645 | 2.22% |
| 6 | 616.1-.8 | Fuel for Power Production | 28,201 | 29,675 | 1,474 | 5.23% |
| 7 | 618.1-.8 | Chemicals | 745,623 | 733,371 | (12,252) | (1.64%) |
| 8 | 620.1-.8 | Materials & Supplies | 1,135,383 | 1,220,102 | 84,719 | 7.46% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 26,084 | 26,156 | 73 | 0.28% |
| 10 | 632.1-.8 | Contractual Services - Acct. | 122,985 | 123,068 | 83 | 0.07% |
| 11 | 633.1-.8 | Contractual Services - Legal | 74,107 | 74,157 | 50 | 0.07% |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 588,152 | 754,613 | 166,461 | 28.30% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 115,529 | 132,947 | 17,418 | 15.08% |
| 15 | 642.1-.8 | Rental of Equipment | 18,163 | 21,611 | 3,448 | 18.98% |
| 16 | 650.1-.8 | Transportation Expense | 358,760 | 384,418 | 25,658 | 7.15% |
| 17 | 656.1-.8 | Insurance - Vehicle | 84,306 | 84,362 | 57 | 0.07% |
| 18 | 657.1-.8 | Insurance - General Liability | 173,298 | 209,404 | 36,106 | 20.83% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 120,764 | 124,034 | 3,270 | 2.71% |
| 20 | 659.1-.8 | Insurance - Other | 17,205 | 17,216 | 12 | 0.07% |
| 21 | 660.1-.8 | Advertising Expense | 18,771 | 35,718 | 16,947 | 90.29% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 332,882 | 378,323 | 45,442 | 13.65% |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 41,736 | 40,902 | (835) | (2.00%) |
| 24 | 670.1-.8 | Bad Debt Expense | 150,565 | 166,955 | 16,390 | 10.89% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 1,498,264 | 1,624,755 | 126,491 | 8.44% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 18,357,505 | 19,894,688 | 1,537,183 | 8.37% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 17,982,887 | 19,475,463 | 1,492,576 | 8.30% |

NOTE: See Volume II for variance explanations.

## 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. | 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 | 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% | |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 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 3 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 % |
| 1 | 601.7 | Salaries & Wages - Employees | 1,107,816 | 1,270,309 | 162,493 | 14.67% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 275,104 | 303,742 | 28,638 | 10.41% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 3,845 | 3,774 | (71) | (1.85%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 61,180 | 67,584 | 6,404 | 10.47% |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 43,281 | 48,728 | 5,447 | 12.59% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 19,819 | 20,784 | 965 | 4.87% |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 150,565 | 166,955 | 16,390 | 10.89% |
| 25 | 675.7 | Miscellaneous Expenses | 377,647 | 399,723 | 22,076 | 5.85% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 2,039,257 | 2,281,599 | 242,342 | 11.88% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 2,039,257 | 2,281,599 | 242,342 | 11.88% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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 % |
| 1 | 601.8 | Salaries & Wages - Employees | 2,907,936 | 3,255,887 | 347,951 | 11.97% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 722,128 | 777,664 | 55,536 | 7.69% |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 51,773 | 57,694 | 5,920 | 11.43% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 138,370 | 168,179 | 29,808 | 21.54% |
| 9 | 631.8 | Contractual Services - Eng. | 23,164 | 23,179 | 16 | 0.07% |
| 10 | 632.8 | Contractual Services - Acct. | 122,985 | 123,068 | 83 | 0.07% |
| 11 | 633.8 | Contractual Services - Legal | 74,107 | 74,157 | 50 | 0.07% |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 191,122 | 280,439 | 89,317 | 46.73% |
| 14 | 641.8 | Rental of Real Building/Real Property | 109,959 | 127,268 | 17,309 | 15.74% |
| 15 | 642.8 | Rental of Equipment | 5,032 | 8,032 | 3,000 | 59.61% |
| 16 | 650.8 | Transportation Expense | 53,775 | 56,463 | 2,687 | 5.00% |
| 17 | 656.8 | Insurance - Vehicle | 84,306 | 84,362 | 57 | 0.07% |
| 18 | 657.8 | Insurance - General Liability | 173,298 | 209,404 | 36,106 | 20.83% |
| 19 | 658.8 | Insurance - Workman's Comp | 52,023 | 52,313 | 290 | 0.56% |
| 20 | 659.8 | Insurance - Other | 17,205 | 17,216 | 12 | 0.07% |
| 21 | 660.8 | Advertising Expense | 18,771 | 35,718 | 16,947 | 90.28% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 332,882 | 378,323 | 45,442 | 13.65% |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 41,736 | 40,902 | (835) | (2.00%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 853,176 | 952,038 | 98,862 | 11.59% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 5,973,748 | 6,722,306 | 748,558 | 12.53% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 5,599,130 | 6,303,081 | 703,951 | 12.57% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |

## ANALYSIS OF RATE CASE EXPENSE - 1996

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]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) | (B) | |
| 47 | | | Total | | |
| 48 | | | FPSC Filed | Water | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | 1,760 | |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 70,855 | |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 449,462 | |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 44,508 | |
| 54 | | | 854,174 | 566,585 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 660,098 | |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 286,610 | |
| 58 | | | 1,427,241 | 946,708 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 1,513,293 * | |
| 60 | Annual Amortization | | $570,354 | $378,323 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 83,015 * | |
| 64 | % of Total | | 100.000000% | 66.331341% | |
| 65 | | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310.



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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]

**FPSC**
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| Line No. | Date | Description | Total Water Cost | How often to repeat |
| 1 | **See Volume II for detailed support.** | | | |

## ALLOCATION OF EXPENSES - 1996

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

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | ***a description of the allocation methods, the amounts allocated and supporting schedules.*** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | Allocated Items | | | | | | Allocation Basis | | | | Recap Schedules | |
| 11 | | | | | | | | | | | | |
| 12 | (A) Deferred Taxes | | | | | | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | | | | A-1 (W) | |
| 13 | | | | | | | | | | | | |
| 14 | (B) General Plant | | | | | | Average No. of Customers (Total Company) | | | | A-5 (W) | |
| 15 | | | | | | | | | | | | |
| 16 | (C) General Plant Accum. Dep. | | | | | | Average No. of Customers (Total Company) | | | | A-9 (W) | |
| 17 | | | | | | | | | | | | |
| 18 | (D) Working Capital | | | | | | Average No. of Customers (Total Company) | | | | A-17 (W) | |
| 19 | | | | | | | | | | | | |
| 20 | (E) Unfunded OPEBs | | | | | | Average No. of Customers (Total Company) | | | | A-1 (W) | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |
| 28 | *Allocated Items* | | | | | | *Allocation Basis* | | | | *Recap Schedules* | |
| 29 | | | | | | | | | | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | | | | | | Average No. of Customers (Total Company) | | | | B-5 (W) | |
| 31 | | | | | | | | | | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | | | | | | Average No. of Customers (Total Company) | | | | B-5 (W) | |
| 33 | | | | | | | | | | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | | | | | | Average Gross Plant (Total Company) | | | | B-16 (W) | |
| 35 | | | | | | | | | | | | |
| 36 | (D) Rate Case Expense (O&M) | | | | | | Average No. of Customers (Rate Case Specific) | | | | B-5 (W) | |
| 37 | | | | | | | | | | | | |
| 38 | (E) Property Taxes | | | | | | Net Taxable Value | | | | B-15(W) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. | Name | 1996 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 | Organization | 112,788 | 40 | 2.50% | 2,820 | 0 | 2,820 | 0.00% | 0 | 2,820 |
| 3 | 302.1 | Franchise | 298,559 | 40 | 2.50% | 7,461 | 0 | 7,461 | 0.00% | 0 | 7,461 |
| 4 | 339.1 | Other Plant & Misc. | 118,795 | 25 | 4.00% | 4,750 | 0 | 4,750 | 0.00% | 0 | 4,750 |
| 5 | | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 10,515,267 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 3,006,051 | 33 | 3.03% | 91,085 | 0 | 91,085 | 7.92% | 7,210 | 83,875 |
| 8 | 305.2 | Collect. & Impound. | 476,995 | 50 | 2.00% | 9,537 | 0 | 9,537 | 5.70% | 544 | 8,993 |
| 9 | 306.2 | Lake, River & Other | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 5,282,238 | 30 | 3.33% | 175,902 | 0 | 175,902 | 7.93% | 13,951 | 161,951 |
| 11 | 308.2 | Infiltration Galleries | 264,911 | 40 | 2.50% | 6,623 | 0 | 6,623 | 4.00% | 265 | 6,358 |
| 12 | 309.2 | Supply Mains | 8,690,313 | 35 | 2.86% | 248,541 | 0 | 248,541 | 6.44% | 16,014 | 232,527 |
| 13 | 310.2 | Power Generation Equpi. | 3,201,588 | 20 | 5.00% | 160,077 | 0 | 160,077 | 0.00% | 0 | 160,077 |
| 14 | 311.2 | Pumping Equipment | 11,801,769 | 20 | 5.00% | 590,093 | 0 | 590,093 | 4.09% | 24,131 | 565,962 |
| 15 | 339.2 | Other Plant & Misc. | 115,050 | 25 | 4.00% | 4,602 | 0 | 4,602 | 0.00% | 0 | 4,602 |
| 16 | | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 336,350 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 7,337,269 | 33 | 3.03% | 222,322 | 0 | 222,322 | 0.00% | 0 | 222,322 |
| 19 | 320.3 | Water Treatment Equip. | 25,282,231 | 22 | 4.55% | 1,150,341 | 0 | 1,150,341 | 3.02% | 34,761 | 1,115,580 |
| 20 | 321.3 | Permeators | 1,537,375 | 5 | 20.00% | 307,475 | 0 | 307,475 | 0.00% | 0 | 307,475 |
| 21 | 339.3 | Other Plant & Misc. | 325,711 | 25 | 4.00% | 13,032 | 0 | 13,032 | 0.00% | 0 | 13,032 |
| 22 | | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 59,392 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 236,997 | 33 | 3.03% | 7,180 | 0 | 7,180 | 0.00% | 0 | 7,180 |
| 25 | 330.4 | Distr. Reservoirs | 10,244,077 | 37 | 2.70% | 276,591 | 0 | 276,591 | 0.71% | 1,973 | 274,618 |
| 26 | 331.4 | Transmission & Distribution | 71,711,485 | 43 | 2.33% | 1,670,877 | 0 | 1,670,877 | 24.98% | 417,384 | 1,253,493 |
| 27 | 333.4 | Services | 14,179,663 | 40 | 2.50% | 354,495 | 0 | 354,495 | 0.00% | 0 | 354,495 |
| 28 | 334.4 | Meters & Meter Installation | 10,708,675 | 20 | 5.00% | 535,438 | 0 | 535,438 | 0.00% | 0 | 535,438 |
| 29 | 335.4 | Hydrants | 2,933,959 | 45 | 2.22% | 65,135 | 0 | 65,135 | 0.00% | 0 | 65,135 |
| 30 | 339.4 | Other Plant & Misc. | 250,343 | 25 | 4.00% | 10,012 | 0 | 10,012 | 0.00% | 0 | 10,012 |
| 31 | | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 | Land & Land Rights | 319,262 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 | Structures & Improvements | 3,255,061 | 40 | 2.50% | 81,375 | 0 | 81,375 | 0.00% | 0 | 81,375 |
| 34 | 340.5 | Office Furniture & Equipment | 2,011,620 | 15 | 6.67% | 134,172 | 0 | 134,172 | 0.00% | 0 | 134,172 |
| 35 | 340.51 | Computer Equipment | 5,354,770 | 6 | 16.67% | 892,644 | 0 | 892,644 | 0.00% | 0 | 892,644 |
| 36 | 341.5 | Transportation Equipment | 3,089,223 | 6 | 16.67% | 514,972 | 0 | 514,972 | 0.00% | 0 | 514,972 |
| 37 | 342.5 | Stores Equipment | 28,964 | 18 | 5.56% | 1,613 | 0 | 1,613 | 0.00% | 0 | 1,613 |
| 38 | 343.5 | Tools, Shop & Garage | 1,121,215 | 16 | 6.25% | 70,070 | 0 | 70,070 | 0.00% | 0 | 70,070 |
| 39 | 344.5 | Laboratory Equipment | 1,016,749 | 15 | 6.67% | 67,817 | 0 | 67,817 | 0.00% | 0 | 67,817 |
| 40 | 345.5 | Power Operated Equipment | 1,284,118 | 12 | 8.33% | 106,965 | 0 | 106,965 | 0.00% | 0 | 106,965 |
| 41 | 346.5 | Communication Equipment | 582,650 | 10 | 10.00% | 58,265 | 0 | 58,265 | 0.00% | 0 | 58,265 |
| 42 | 347.5 | Miscellaneous Equipment | 261,953 | 15 | 6.67% | 17,469 | 0 | 17,469 | 0.00% | 0 | 17,469 |
| 43 | 348.5 | Other Tangible Plant | 493,097 | 10 | 10.00% | 49,309 | 0 | 49,309 | 0.00% | 0 | 49,309 |
| 44 | | **INTANGIBLE PLANT** | 530,142 | | 2.84% | 15,031 | 0 | 15,031 | 0.00% | 0 | 15,031 |
| 45 | | **SUPPLY & PUMPING** | 43,354,181 | | 2.97% | 1,286,460 | 0 | 1,286,460 | 4.83% | 62,115 | 1,224,345 |
| 46 | | **WATER TREATMENT PLANT** | 34,818,937 | | 4.86% | 1,693,170 | 0 | 1,693,170 | 2.05% | 34,761 | 1,658,409 |
| 47 | | **TRANSMISSION & DISTRIBUTION** | 110,324,592 | | 2.65% | 2,919,728 | 0 | 2,919,728 | 14.36% | 419,357 | 2,500,371 |
| 48 | | **GENERAL PLANT** | 18,818,702 | | 10.60% | 1,994,671 | 0 | 1,994,671 | 0.00% | 0 | 1,994,671 |
| 49 | | **TOTAL DEPRECIATION EXPENSE** | 207,846,554 | | 3.81% | 7,909,060 | 0 | 7,909,060 | 6.53% | 516,233 | 7,392,827 |
| 50 | | **LESS: AMORTIZATION OF CIAC** | | | | (1,717,483) | 0 | (1,717,483) | 2.54% | (43,697) | (1,673,786) |
| 51 | | **NET DEPRECIATION EXPENSE - WATER** | | | | 6,191,577 | 0 | 6,191,577 | | 472,536 | 5,719,041 |

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| | WATER | 1996 Avg. Adj. CIAC | CIAC Amort. Composite | | | Utility | Composite Non-used and Useful | Non-used and Useful | Used and Useful |
| Line No. | CIAC Classifications | Balance | Rate | Per Books | Utility Adjustment | Adjusted CIAC Amort. | Percentage | Amount | CIAC Amort. |
| 1 | Plant Capacity Fees | 11,704,744 | 3.99% | 467,302 | 0 | 467,302 | 0.40% | 1,881 | 465,421 |
| 2 | Line/Main Extension Fees | 12,732,364 | 2.34% | 297,382 | 0 | 297,382 | 1.60% | 4,772 | 292,610 |
| 3 | Meter Installation Fees | 7,905,490 | 5.00% | 395,282 | 0 | 395,282 | 0.00% | 0 | 395,282 |
| 4 | Contributed Lines | 10,912,456 | 2.34% | 255,095 | 0 | 255,095 | 11.35% | 28,955 | 226,140 |
| 5 | Contributed Property Other Than Lines | 3,731,076 | 3.24% | 121,048 | 0 | 121,048 | 6.58% | 8,089 | 112,959 |
| 6 | Service Installation Fees | 7,254,747 | 2.50% | 181,374 | 0 | 181,374 | 0.00% | 0 | 181,374 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 54,240,877 | | 1,717,483 | 0 | 1,717,483 | | 43,697 | 1,673,786 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)
2. Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 3,006,051 | 91,085 | 3.03% |
| 3 | 305.2 Collecting & Impounding reservoirs | 476,995 | 9,537 | 2.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 5,282,238 | 175,902 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 264,911 | 6,623 | 2.50% |
| 7 | 309.2 Supply Mains | 8,690,313 | 248,541 | 2.86% |
| 8 | 310.2 Power Generation Equipment | 3,201,588 | 160,077 | 5.00% |
| 9 | 311.2 Pumping Equipment | 11,801,769 | 590,093 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 115,050 | 4,602 | 4.00% |
| 11 | 304.3 Structures & Improvements | 7,337,269 | 222,322 | 3.03% |
| 12 | 320.3 Water Treatment Equipment | 25,282,231 | 1,150,341 | 4.55% |
| 13 | 321.3 Permeators | 1,537,375 | 307,475 | 20.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 325,711 | 13,032 | 4.00% |
| 15 | 330.4 Distribution Reservoirs | 10,244,077 | 276,591 | 2.70% |
| 16 | **COMPOSITE RATE** | 77,565,579 | 3,256,221 | 4.20% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 236,997 | 7,180 | 3.03% |
| 19 | 331.4 Transmission & Distribution | 71,711,485 | 1,670,877 | 2.33% |
| 20 | 335.4 Hydrants | 2,933,959 | 65,135 | 2.22% |
| 21 | 339.4 Other Plant & Miscellaneous | 250,343 | 10,012 | 4.00% |
| 22 | **COMPOSITE RATE** | 75,132,784 | 1,753,204 | 2.33% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 10,708,675 | 535,438 | 5.00% |
| 25 | **COMPOSITE RATE** | 10,708,675 | 535,438 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 14,179,663 | 354,495 | 2.50% |
| 28 | **COMPOSITE RATE** | 14,179,663 | 354,495 | 2.50% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 77,565,579 | 3,256,221 | 4.20% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 75,132,784 | 1,753,204 | 2.33% |
| 32 | Meter Installation Fees (Line 25) | 10,708,675 | 535,438 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 14,179,663 | 354,495 | 2.50% |
| 34 | **COMPOSITE RATE** | 177,586,701 | 5,899,358 | 3.32% |

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note:
1. Amortization rate is calculated at the plant level. Summaries reflect a weighted composite rate.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 1,487,196 | 0 | 1,487,196 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 572,150 | 39,614 | 611,765 | B-5(W) | |
| 3 | (Adjustments) | 0 | 0 | 0 | | |
| 4 | | 0 | 0 | 0 | | |
| 5 | | 0 | 0 | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 572,150 | 39,614 | 611,765 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 2,224,031 | 85,470 | 2,309,501 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | 0 | 285,716 | 285,716 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 2,224,031 | 371,186 | 2,595,217 | | |
| 10 | Non-used & Useful Percent (2) | | | 13.76% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (357,037) | (357,037) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 2,224,031 | 14,149 | 2,238,180 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 4,283,378 | 53,763 | 4,337,141 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Total Company**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| Line No. | (1) ITEM | (2) 1996 INCOME TAXES Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 33,048,806 | 0 | 33,048,806 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 19,112,878 | 781,810 | 19,894,688 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 5,719,041 | 0 | 5,719,041 | B-13(W) |
| 6 | Amortization | (689) | 293,162 | 292,473 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 4,283,378 | 53,763 | 4,337,141 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 29,114,608 | 1,128,735 | 30,243,343 | |
| 9 | **PRE-TAX OPERATING INCOME** | 3,934,198 | (1,128,735) | 2,805,463 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 3,934,198 | (1,128,735) | 2,805,463 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 104,505,929 | 1,623,723 | 106,129,652 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 5,528,364 | 85,895 | 5,614,259 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (1,594,166) | (1,214,630) | (2,808,796) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (614,950) | (468,543) | (1,083,493) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 303,347 | 0 | 303,347 | C-1(W) |
| 22 | Investment Tax Credit | 43,052 | 0 | 43,052 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (961,349) | (468,543) | (1,429,892) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | **ACQUISITION ADJUSTMENT AMORT. EXPENSE** | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | (64,578) | | | | |
| 2 | Last Authorized Amortization Rate | 0.98% | | | | |
| 3 | Total Amortization Expense | (635) | 0 | (635) | | A-20 (W) |
| 4 | Non-Used & Useful Amort. Exp. | (54) | 0 | (54) | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | (689) | 0 | (689) | | B-1 (W) |

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

| | | **1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE** | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | (635) | 0 | (635) | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) (1) | (8.47%) | 0.00% | (8.47%) | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | (54) | 0 | (54) | | To Above |

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
*Schedule:* A-1 (W)
Page 1 of 1
Preparer: Kimball

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | *Adjusted* Utility Balance | Supporting Schedules |
| 1 | Utility Plant in Service | 148,934,242 | (150,322) | 148,783,920 | A-5 (W) |
| 2 | Utility Land & Land Rights | 1,362,747 | 46,300 | 1,409,047 | A-5 (W) |
| 3 | Non-Used and Useful | (9,864,270) | 0 | (9,864,270) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (41,674,472) | 1,223,237 | (40,451,235) | A-9 (W) |
| 6 | CIAC | (47,866,669) | 43,554 | (47,823,115) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 12,138,782 | (42,920) | 12,095,862 | A-14 (W) |
| 9 | Acquisition Adjustments | (64,578) | 0 | (64,578) | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 27,526 | 0 | 27,526 | A-20 (W) |
| 11 | Advances for Construction | (6,060,491) | 0 | (6,060,491) | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (791,352) | 0 | (791,352) | Vol. II |
| 13 | Deferred Taxes | 3,997,454 | 0 | 3,997,454 | C-7 (W) |
| 14 | Working Capital Allowance | 4,584,116 | 0 | 4,584,116 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 64,723,034 | 1,119,849 | 65,842,883 | |

7/12/95 8:13 AM A01W.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. Prior year retirements and/or cost of removal not reflected in MFR's | (49,613) | (49,612) | |
| 3 | | | | |
| 4 | 2. 1995 retirements due to plant interconnects | (193,788) | (193,788) | |
| 5 | | | | |
| 6 | 3. Lehigh Line extensions | 220,000 | 93,077 | |
| 7 | | | | |
| 8 | | (23,401) | (150,323) | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. Used and Useful land adjustments | 46,300 | 46,300 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 46,300 | 46,300 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. Prior year retirements and/or cost of removal not reflected in MFR's | 74,637 | 74,637 | |
| 29 | | | | |
| 30 | 2. 1995 retirements due to plant interconnects | 158,241 | 158,241 | |
| 31 | | | | |
| 32 | 3. Pre-1992 depreciation retirements not reflected in MFR's | 13,871 | 13,871 | |
| 33 | | | | |
| 34 | 4. N/A | 0 | 0 | |
| 35 | | | | |
| 36 | 5. Accum Depreciation reduction related to NU&U Mains | 976,488 | 976,488 | |
| 37 | | | | |
| 38 | | 1,223,237 | 1,223,237 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. Transfer Unclaimed Refunds to CIAC | (22,353) | (22,353) | |
| 41 | | | | |
| 42 | 2. 1995 retirements due to plant interconnects | 65,904 | 65,904 | |
| 43 | | | | |
| 44 | | | | |
| 45 | | 43,551 | 43,551 | |
| 46 | | | | |
| 47 | **SUBTOTAL** | 1,070,017 | 1,070,018 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

*FPSC*
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. 1995 retirements due to plant interconnects | (42,920) | (42,920) | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | (42,920) | (42,920) | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | 0 | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | 0 | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | 0 | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | 0 | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | 0 | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | 0 | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | *1,027,097* | *1,027,098* | |

7/12/95 8:14 AM A03W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 226,188 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 226,188 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 172,275 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 51,720 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 51,720 |
| 14 | **12/31/86 Balance** | 450,183 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 22,230 |
| 18 | 1987 Retirements | 470 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 21,760 |
| 21 | **12/31/87 Balance** | 471,943 |
| 22 | **Balance per books 12/31/87** | 113,175 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 57,653 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 57,653 |
| 28 | **12/31/88 Balance** | 642,771 |
| 29 | **Balance per order 12/27/88 (Palm Valley and Remington Forest)** | 779,153 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 255,908 |
| 32 | 1989 Retirements | 8,693 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 247,215 |
| 35 | **12/31/89 Balance** | 1,669,139 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 367,295 |
| 39 | 1990 Retirements | 2,469 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 364,826 |
| 42 | **12/31/90 Balance** | 2,033,965 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 2,033,965 |
| 2 | **Balance per order 12/31/90 (Deep Creek) and 9/30/91 (Lehigh)** | | 16,030,834 |
| 3 | Utility Adjustments to ordered balance (1) | | (36,492) |
| 4 | 1991 Additions | | 147,776 |
| 5 | 1991 Retirements | | 37,985 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 109,791 |
| 8 | **12/31/91 Balance** | | 18,138,098 |
| 9 | **Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)** | | 84,532,520 |
| 10 | Utility Adjustments to ordered balance (1) | | (96,649) |
| 11 | 1992 Additions | | 1,194,239 |
| 12 | 1992 Retirements | | 292,521 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 901,718 |
| 15 | **12/31/92 Balance** | | 103,475,687 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | | 484,532 |
| 17 | Utility Adjustments to ordered balance (1) | | 118,448 |
| 18 | 1993 Additions | | 7,803,595 |
| 19 | 1993 Retirements | | 222,630 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 2,454,525 |
| 21 | 1993 Net Additions | | 10,035,491 |
| 22 | **12/31/93 Balance** | | 114,114,157 |
| 23 | **Balance per order 12/31/93** | | 0 |
| 24 | Utility Adjustments to ordered balance (1) | | 0 |
| 25 | 1994 Additions | | 11,866,872 |
| 26 | 1994 Retirements | | 544,628 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 11,322,244 |
| 29 | **12/31/94 Balance** | | 125,436,401 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | | 6,254,443 |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (20,585) |
| 32 | 1995 Additions | | 12,532,767 |
| 33 | 1995 Retirements | | 552,087 |
| 34 | 1995 Adjustments | Lehigh Line extensions | 1,602,000 |
| 35 | 1995 Net Additions | | 13,582,680 |
| 36 | **12/31/95 Balance** | | 145,252,939 |
| 37 | **Balance per order 12/31/95** | | 0 |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 275,878 |
| 39 | 1996 Additions | | 11,106,311 |
| 40 | 1996 Retirements | | 724,140 |
| 41 | 1996 Adjustments | Prior year retirements and used and useful land adjustments and Lehigh Line extionsions | 22,900 |
| 42 | 1996 Net Additions | | 10,405,071 |
| 43 | **12/31/96 Balance** | | 155,933,887 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/12/95 8:15 AM A04W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

**FPSC**
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 112,788 | 0 | 0 | 0 | 112,788 | 0 | 112,788 | 112,788 | 0 | 112,788 |
| 3 | 302.1 Franchises | 293,922 | 0 | 0 | 0 | 293,922 | 0 | 293,922 | 293,922 | 0 | 293,922 |
| 4 | 339.1 Other Plant & Miscellaneous | 118,795 | 0 | 0 | 0 | 118,795 | 0 | 118,795 | 118,795 | 0 | 118,795 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 665,413 | 0 | 0 | 0 | 665,413 | 46,300 | 711,713 | 665,413 | 46,300 | 711,713 |
| 7 | 304.2 Structures & Improvements | 2,219,764 | 23,800 | 0 | 23,800 | 2,243,564 | (14,226) | 2,229,338 | 2,238,072 | (14,227) | 2,223,845 |
| 8 | 305.2 Collecting & Impounding reservoirs | 290,743 | 0 | 0 | 0 | 290,743 | (5) | 290,738 | 290,743 | (5) | 290,738 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 4,123,073 | 731,939 | (28,000) | 703,939 | 4,827,012 | (69,098) | 4,757,914 | 4,452,670 | (69,096) | 4,383,574 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 2,961,196 | 33,320 | (4,500) | 28,820 | 2,990,016 | (49) | 2,989,968 | 2,966,709 | (49) | 2,966,660 |
| 13 | 310.2 Power Generation Equipment | 2,829,189 | 119,000 | (20,000) | 99,000 | 2,928,189 | (2,029) | 2,926,159 | 2,897,727 | (2,029) | 2,895,698 |
| 14 | 311.2 Pumping Equipment | 7,747,520 | 138,788 | (34,310) | 104,478 | 7,851,998 | (13,522) | 7,838,476 | 7,810,540 | (13,522) | 7,797,018 |
| 15 | 339.2 Other Plant & Miscellaneous | 114,899 | 0 | 0 | 0 | 114,899 | 23 | 114,922 | 114,899 | 23 | 114,922 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 336,350 | 0 | 0 | 0 | 336,350 | 0 | 336,350 | 336,350 | 0 | 336,350 |
| 18 | 304.3 Structures & Improvements | 3,297,943 | 50,023 | 0 | 50,023 | 3,347,966 | (1,515) | 3,346,451 | 3,325,608 | (1,515) | 3,324,093 |
| 19 | 320.3 Water Treatment Equipment | 7,288,412 | 641,628 | (28,000) | 613,628 | 7,902,040 | (24,616) | 7,877,424 | 7,707,113 | (24,616) | 7,682,497 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 57,961 | 505,863 | 0 | 505,863 | 563,823 | 0 | 563,823 | 310,893 | 0 | 310,893 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 59,392 | 0 | 0 | 0 | 59,392 | 0 | 59,392 | 59,392 | 0 | 59,392 |
| 24 | 304.4 Structures & Improvements | 236,997 | 0 | 0 | 0 | 236,997 | 0 | 236,997 | 236,997 | 0 | 236,997 |
| 25 | 330.4 Distribution Reservoirs | 7,566,178 | 2,766,232 | (70,569) | 2,695,663 | 10,261,841 | 0 | 10,261,841 | 8,203,752 | 0 | 8,203,752 |
| 26 | 331.4 Transmission & Distribution | 64,520,400 | 3,013,303 | (525,307) | 2,487,996 | 67,008,396 | 101,637 | 67,110,033 | 65,793,174 | (25,286) | 65,767,888 |
| 27 | 333.4 Services | 12,050,790 | 513,789 | 0 | 513,789 | 12,564,578 | 0 | 12,564,578 | 12,293,267 | 0 | 12,293,267 |
| 28 | 334.4 Meters & Meter Installation | 8,830,946 | 900,822 | 0 | 900,822 | 9,731,768 | 0 | 9,731,768 | 9,281,357 | 0 | 9,281,357 |
| 29 | 335.4 Hydrants | 2,747,426 | 55,335 | 0 | 55,335 | 2,802,761 | 0 | 2,802,761 | 2,759,281 | 0 | 2,759,281 |
| 30 | 339.4 Other Plant & Miscellaneous | 250,343 | 0 | 0 | 0 | 250,343 | 0 | 250,343 | 250,343 | 0 | 250,343 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 301,592 | 0 | 0 | 0 | 301,592 | 0 | 301,592 | 301,592 | 0 | 301,592 |
| 33 | 304.5 Structures & Improvements | 3,066,464 | 25,922 | (13,454) | 12,468 | 3,078,932 | 0 | 3,078,932 | 3,074,911 | 0 | 3,074,911 |
| 34 | 340.5 Office Furniture & Equipment | 1,900,287 | 0 | 0 | 0 | 1,900,287 | 0 | 1,900,287 | 1,900,287 | 0 | 1,900,287 |
| 35 | 340.51 Computer Equipment | 4,477,099 | 960,346 | 0 | 960,346 | 5,437,446 | 0 | 5,437,446 | 5,058,412 | 0 | 5,058,412 |
| 36 | 341.5 Transportation Equipment | 2,840,144 | 129,035 | 0 | 129,035 | 2,969,178 | 0 | 2,969,178 | 2,918,250 | 0 | 2,918,250 |
| 37 | 342.5 Stores Equipment | 27,380 | 0 | 0 | 0 | 27,380 | 0 | 27,380 | 27,380 | 0 | 27,380 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,035,625 | 38,883 | 0 | 38,883 | 1,074,509 | 0 | 1,074,509 | 1,059,162 | 0 | 1,059,162 |
| 39 | 344.5 Laboratory Equipment | 942,017 | 30,497 | 0 | 30,497 | 972,514 | 0 | 972,514 | 960,478 | 0 | 960,478 |
| 40 | 345.5 Power Operated Equipment | 954,102 | 427,787 | 0 | 427,787 | 1,381,889 | 0 | 1,381,889 | 1,213,048 | 0 | 1,213,048 |
| 41 | 346.5 Communication Equipment | 550,403 | 0 | 0 | 0 | 550,403 | 0 | 550,403 | 550,403 | 0 | 550,403 |
| 42 | 347.5 Miscellaneous Equipment | 247,455 | 0 | 0 | 0 | 247,455 | 0 | 247,455 | 247,455 | 0 | 247,455 |
| 43 | 348.5 Other Tangible Plant | 465,806 | 0 | 0 | 0 | 465,806 | 0 | 465,806 | 465,806 | 0 | 465,806 |
| 44 | **INTANGIBLE PLANT** | 525,505 | 0 | 0 | 0 | 525,505 | 0 | 525,505 | 525,505 | 0 | 525,505 |
| 45 | **SUPPLY & PUMPING** | 20,951,798 | 1,046,847 | (86,810) | 960,037 | 21,911,835 | (52,606) | 21,859,229 | 21,436,773 | (52,605) | 21,384,168 |
| 46 | **WATER TREATMENT PLANT** | 10,980,666 | 1,197,514 | (28,000) | 1,169,514 | 12,150,179 | (26,131) | 12,124,048 | 11,679,963 | (26,131) | 11,653,832 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 96,262,472 | 7,249,480 | (595,876) | 6,653,604 | 102,916,076 | 101,637 | 103,017,713 | 98,877,563 | (25,286) | 98,852,277 |
| 48 | **GENERAL PLANT** | 16,808,376 | 1,612,470 | (13,454) | 1,599,016 | 18,407,392 | 0 | 18,407,392 | 17,777,184 | 0 | 17,777,184 |
| 49 | **TOTAL PLANT IN SERVICE** | 145,528,817 | 11,106,311 | (724,140) | 10,382,171 | 155,910,988 | 22,900 | 155,933,887 | 150,296,988 | (104,022) | 150,192,966 |
| 50 | **LAND & LAND RIGHTS** | 1,362,747 | 0 | 0 | 0 | 1,362,747 | 46,300 | 1,409,047 | 1,362,747 | 46,300 | 1,409,047 |
| 51 | **TOTAL PIS LESS LAND** | 144,166,070 | 11,106,311 | (724,140) | 10,382,171 | 154,548,241 | (23,400) | 154,524,841 | 148,934,242 | (150,322) | 148,783,920 |



Note: May not cross foot due to rounding.

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

Company: SSU / Total Company - Conventional Treatment
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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimbell
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 112,788 | 0 | 112,788 |
| 3 | 302.1 Franchises | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 293,922 | 0 | 293,922 |
| 4 | 339.1 Other Plant & Miscellaneous | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 118,795 | 0 | 118,795 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 665,413 | 0 | 665,413 |
| 7 | 304.2 Structures & Improvements | 2,219,764 | 2,219,764 | 2,219,764 | 2,243,564 | 2,243,564 | 2,243,564 | 2,243,564 | 2,243,564 | 2,243,564 | 2,243,564 | 2,243,564 | 2,243,564 | 2,243,564 | 23,800 | 2,238,072 |
| 8 | 305.2 Collecting & Impounding reservoirs | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 290,743 | 0 | 290,743 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 4,123,073 | 4,117,573 | 4,130,663 | 4,130,663 | 4,130,663 | 4,130,663 | 4,159,333 | 4,827,012 | 4,827,012 | 4,827,012 | 4,827,012 | 4,827,012 | 4,827,012 | 703,939 | 4,452,670 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 2,961,196 | 2,961,196 | 2,961,196 | 2,961,196 | 2,961,196 | 2,961,196 | 2,961,196 | 2,961,196 | 2,961,196 | 2,961,196 | 2,982,616 | 2,982,616 | 2,990,016 | 28,820 | 2,986,709 |
| 13 | 310.2 Power Generation Equipment | 2,829,189 | 2,829,189 | 2,829,189 | 2,829,189 | 2,928,189 | 2,928,189 | 2,928,189 | 2,928,189 | 2,928,189 | 2,928,189 | 2,928,189 | 2,928,189 | 2,928,189 | 99,000 | 2,897,727 |
| 14 | 311.2 Pumping Equipment | 7,747,520 | 7,783,044 | 7,783,044 | 7,783,044 | 7,783,044 | 7,778,760 | 7,796,225 | 7,822,348 | 7,851,998 | 7,851,998 | 7,851,998 | 7,851,998 | 7,851,998 | 104,478 | 7,810,540 |
| 15 | 339.2 Other Plant & Miscellaneous | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 114,899 | 0 | 114,899 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 336,350 | 0 | 336,350 |
| 18 | 304.3 Structures & Improvements | 3,297,943 | 3,297,943 | 3,309,843 | 3,309,843 | 3,309,843 | 3,309,843 | 3,309,843 | 3,347,966 | 3,347,966 | 3,347,966 | 3,347,966 | 3,347,966 | 3,347,966 | 50,023 | 3,325,608 |
| 19 | 320.3 Water Treatment Equipment | 7,288,412 | 7,288,412 | 7,343,712 | 7,343,712 | 7,711,901 | 7,902,040 | 7,902,040 | 7,902,040 | 7,902,040 | 7,902,040 | 7,902,040 | 7,902,040 | 7,902,040 | 613,628 | 7,707,113 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 57,961 | 100,114 | 142,268 | 184,421 | 226,575 | 268,728 | 310,902 | 353,056 | 395,209 | 437,363 | 479,516 | 521,670 | 563,823 | 505,863 | 310,893 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 59,392 | 0 | 59,392 |
| 24 | 304.4 Structures & Improvements | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 236,997 | 0 | 236,997 |
| 25 | 330.4 Distribution Reservoirs | 7,566,178 | 7,652,530 | 7,652,530 | 7,664,430 | 7,727,182 | 7,756,682 | 7,818,882 | 7,818,882 | 7,818,882 | 7,818,882 | 8,830,035 | 10,261,841 | 10,261,841 | 2,695,663 | 8,203,752 |
| 26 | 331.4 Transmission & Distribution | 64,520,400 | 64,527,900 | 64,796,425 | 65,472,512 | 65,792,461 | 65,808,761 | 66,013,584 | 66,051,707 | 66,059,207 | 66,412,468 | 66,419,968 | 66,427,468 | 67,008,396 | 2,487,996 | 65,793,174 |
| 27 | 333.4 Services | 12,050,790 | 12,090,133 | 12,129,476 | 12,168,820 | 12,208,163 | 12,247,506 | 12,286,869 | 12,326,212 | 12,365,555 | 12,404,898 | 12,444,242 | 12,525,235 | 12,564,578 | 513,789 | 12,293,267 |
| 28 | 334.4 Meters & Meter Installation | 8,830,946 | 8,906,011 | 8,961,077 | 9,056,142 | 9,131,208 | 9,206,274 | 9,281,372 | 9,356,437 | 9,431,503 | 9,506,568 | 9,581,637 | 9,656,702 | 9,731,768 | 900,822 | 9,281,357 |
| 29 | 335.4 Hydrants | 2,747,426 | 2,747,426 | 2,747,426 | 2,747,426 | 2,747,426 | 2,747,426 | 2,747,426 | 2,747,426 | 2,747,426 | 2,759,326 | 2,778,961 | 2,802,761 | 2,802,761 | 55,335 | 2,759,281 |
| 30 | 339.4 Other Plant & Miscellaneous | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 250,343 | 0 | 250,343 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 301,592 | 0 | 301,592 |
| 33 | 304.5 Structures & Improvements | 3,066,464 | 3,076,748 | 3,077,541 | 3,079,661 | 3,080,084 | 3,080,506 | 3,089,569 | 3,069,991 | 3,070,414 | 3,072,534 | 3,074,562 | 3,076,812 | 3,078,932 | 12,468 | 3,074,911 |
| 34 | 340.5 Office Furniture & Equipment | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 1,900,287 | 0 | 1,900,287 |
| 35 | 340.51 Computer Equipment | 4,477,099 | 4,858,069 | 4,867,455 | 4,966,012 | 4,981,665 | 4,997,319 | 5,090,568 | 5,106,222 | 5,121,876 | 5,200,432 | 5,276,299 | 5,358,889 | 5,437,446 | 960,346 | 5,058,412 |
| 36 | 341.5 Transportation Equipment | 2,840,144 | 2,891,332 | 2,895,280 | 2,905,835 | 2,907,939 | 2,910,042 | 2,922,571 | 2,924,674 | 2,926,778 | 2,937,333 | 2,947,526 | 2,958,623 | 2,969,178 | 129,035 | 2,918,250 |
| 37 | 342.5 Stores Equipment | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 27,380 | 0 | 27,380 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,035,625 | 1,051,050 | 1,052,240 | 1,055,421 | 1,056,055 | 1,056,688 | 1,060,464 | 1,061,096 | 1,061,732 | 1,064,912 | 1,067,984 | 1,071,328 | 1,074,509 | 38,883 | 1,059,162 |
| 39 | 344.5 Laboratory Equipment | 942,017 | 954,116 | 955,049 | 957,543 | 958,040 | 958,538 | 961,499 | 961,996 | 962,493 | 964,988 | 967,397 | 970,020 | 972,514 | 30,497 | 960,478 |
| 40 | 345.5 Power Operated Equipment | 954,102 | 1,123,805 | 1,136,896 | 1,171,889 | 1,178,862 | 1,185,835 | 1,227,373 | 1,234,346 | 1,241,319 | 1,276,312 | 1,310,107 | 1,346,896 | 1,381,889 | 427,787 | 1,213,048 |
| 41 | 346.5 Communication Equipment | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 550,403 | 0 | 550,403 |
| 42 | 347.5 Miscellaneous Equipment | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 247,455 | 0 | 247,455 |
| 43 | 348.5 Other Tangible Plant | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 465,806 | 0 | 465,806 |
| 44 | **INTANGIBLE PLANT** | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 525,505 | 0 | 525,505 |
| 45 | **SUPPLY & PUMPING** | 20,951,798 | 20,981,822 | 20,994,912 | 21,018,712 | 21,117,712 | 21,113,428 | 21,159,563 | 21,853,365 | 21,883,015 | 21,883,015 | 21,904,435 | 21,904,435 | 21,911,835 | 960,037 | 21,436,773 |
| 46 | **WATER TREATMENT PLANT** | 10,980,666 | 11,022,819 | 11,132,173 | 11,174,326 | 11,584,669 | 11,816,961 | 11,859,135 | 11,939,412 | 11,981,565 | 12,023,719 | 12,065,872 | 12,108,026 | 12,150,179 | 1,169,514 | 11,679,963 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 96,262,472 | 96,470,733 | 96,853,667 | 97,656,063 | 98,153,173 | 98,313,382 | 98,694,864 | 98,847,396 | 98,969,305 | 99,448,875 | 100,601,575 | 102,220,740 | 102,916,076 | 6,653,604 | 98,877,563 |
| 48 | **GENERAL PLANT** | 16,806,376 | 17,448,043 | 17,497,384 | 17,629,285 | 17,655,568 | 17,681,851 | 17,824,968 | 17,851,251 | 17,877,534 | 18,009,434 | 18,136,819 | 18,275,492 | 18,407,392 | 1,599,016 | 17,777,184 |
| 49 | **TOTAL PLANT IN SERVICE** | 145,526,817 | 146,448,922 | 147,003,641 | 148,003,890 | 149,036,626 | 149,451,127 | 150,084,036 | 151,016,929 | 151,236,924 | 151,890,548 | 153,234,206 | 155,034,197 | 155,910,986 | 10,382,171 | 150,296,988 |
| 50 | **LAND & LAND RIGHTS** | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 1,362,747 | 0 | 1,362,747 |
| 51 | **TOTAL PIS LESS LAND** | 144,166,070 | 145,086,175 | 145,640,894 | 146,641,144 | 147,673,880 | 148,088,380 | 148,701,288 | 149,654,182 | 149,874,178 | 150,527,801 | 151,871,460 | 153,671,450 | 154,548,241 | 10,382,171 | 148,934,242 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 18,308 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (5,500) | 13,090 | 0 | 0 | 0 | 28,670 | 667,679 | 0 | 0 | 0 | 0 | 0 | 703,939 | 329,595 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,420 | 0 | 7,400 | 28,820 | 5,512 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 99,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99,000 | 68,538 |
| 14 | 311.2 Pumping Equipment | 35,524 | 0 | 0 | 0 | (4,284) | 17,465 | 26,123 | 29,650 | 0 | 0 | 0 | 0 | 104,478 | 63,020 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 11,900 | 0 | 0 | 0 | 0 | 38,123 | 0 | 0 | 0 | 0 | 0 | 50,023 | 27,664 |
| 19 | 320.3 Water Treatment Equipment | 0 | 55,300 | 0 | 368,189 | 190,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 613,628 | 418,701 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 42,174 | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 505,863 | 252,931 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 86,352 | 0 | 11,900 | 62,752 | 29,500 | 62,200 | 0 | 0 | 0 | 1,011,153 | 1,431,806 | 0 | 2,695,663 | 837,574 |
| 26 | 331.4 Transmission & Distribution | 7,500 | 268,525 | 676,087 | 319,949 | 16,300 | 204,823 | 38,123 | 7,500 | 353,261 | 7,500 | 7,500 | 580,928 | 2,487,996 | 1,272,773 |
| 27 | 333.4 Services | 39,343 | 39,343 | 39,343 | 39,343 | 39,343 | 39,362 | 39,343 | 39,343 | 39,343 | 39,343 | 80,993 | 39,343 | 513,789 | 242,480 |
| 28 | 334.4 Meters & Meter Installation | 75,066 | 75,066 | 75,066 | 75,066 | 75,066 | 75,098 | 75,066 | 75,066 | 75,066 | 75,068 | 75,066 | 75,066 | 900,822 | 450,412 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,900 | 19,635 | 23,800 | 0 | 55,335 | 11,855 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 10,283 | 793 | 2,120 | 423 | 423 | (10,937) | 423 | 423 | 2,120 | 2,048 | 2,229 | 2,120 | 12,468 | 8,446 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 380,969 | 29,387 | 78,556 | 15,654 | 15,654 | 93,250 | 15,654 | 15,654 | 78,556 | 75,867 | 82,590 | 78,556 | 960,346 | 581,314 |
| 36 | 341.5 Transportation Equipment | 51,188 | 3,948 | 10,555 | 2,103 | 2,103 | 12,529 | 2,103 | 2,103 | 10,555 | 10,194 | 11,097 | 10,555 | 129,035 | 78,107 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 15,425 | 1,190 | 3,181 | 634 | 634 | 3,776 | 634 | 634 | 3,181 | 3,072 | 3,344 | 3,181 | 38,883 | 23,533 |
| 39 | 344.5 Laboratory Equipment | 12,098 | 933 | 2,495 | 497 | 497 | 2,961 | 497 | 497 | 2,495 | 2,409 | 2,623 | 2,495 | 30,497 | 18,455 |
| 40 | 345.5 Power Operated Equipment | 169,703 | 13,090 | 34,993 | 6,973 | 6,973 | 41,538 | 6,973 | 6,973 | 34,993 | 33,795 | 36,790 | 34,993 | 427,787 | 258,948 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 30,024 | 13,090 | 23,800 | 99,000 | (4,284) | 46,135 | 693,802 | 29,650 | 0 | 21,420 | 0 | 7,400 | 960,037 | 484,973 |
| 46 | **WATER TREATMENT PLANT** | 42,154 | 109,354 | 42,154 | 410,343 | 232,293 | 42,174 | 80,277 | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 1,169,514 | 699,296 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 208,261 | 382,934 | 802,396 | 497,110 | 160,209 | 381,483 | 152,532 | 121,909 | 479,570 | 1,152,700 | 1,619,185 | 695,337 | 6,653,604 | 2,615,094 |
| 48 | **GENERAL PLANT** | 639,667 | 49,342 | 131,900 | 26,283 | 26,283 | 143,116 | 26,283 | 26,283 | 131,900 | 127,385 | 138,672 | 131,900 | 1,599,016 | 968,809 |
| 49 | **TOTAL NET ADDITIONS** | 920,105 | 554,719 | 1,000,249 | 1,032,736 | 414,501 | 612,908 | 952,894 | 219,996 | 653,623 | 1,343,658 | 1,799,991 | 876,790 | 10,382,171 | 4,768,166 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 920,105 | 554,719 | 1,000,249 | 1,032,736 | 414,501 | 612,908 | 952,894 | 219,996 | 653,623 | 1,343,658 | 1,799,991 | 876,790 | 10,382,171 | 4,768,166 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule of last year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 18,308 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 13,090 | 0 | 0 | 0 | 51,170 | 667,679 | 0 | 0 | 0 | 0 | 0 | 731,939 | 346,788 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,420 | 0 | 11,900 | 33,320 | 5,858 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 119,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119,000 | 82,365 |
| 14 | 311.2 Pumping Equipment | 43,050 | 0 | 0 | 0 | 0 | 27,985 | 26,123 | 41,650 | 0 | 0 | 0 | 0 | 138,798 | 82,872 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 11,900 | 0 | 0 | 0 | 0 | 38,123 | 0 | 0 | 0 | 0 | 0 | 50,023 | 27,664 |
| 19 | 320.3 Water Treatment Equipment | 0 | 83,300 | 0 | 368,189 | 190,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 641,628 | 442,393 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 42,174 | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 505,863 | 252,931 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 93,921 | 0 | 11,900 | 62,752 | 59,500 | 95,200 | 0 | 0 | 0 | 1,011,153 | 1,431,806 | 0 | 2,766,232 | 680,791 |
| 26 | 331.4 Transmission & Distribution | 7,500 | 432,933 | 850,928 | 485,007 | 31,300 | 204,823 | 38,123 | 7,500 | 353,261 | 7,500 | 7,500 | 586,928 | 3,013,303 | 1,670,346 |
| 27 | 333.4 Services | 39,343 | 39,343 | 39,343 | 39,343 | 39,343 | 39,362 | 39,343 | 39,343 | 39,343 | 39,343 | 80,993 | 39,343 | 513,788 | 242,480 |
| 28 | 334.4 Meters & Meter Installation | 75,086 | 75,068 | 75,066 | 75,066 | 75,086 | 75,098 | 75,066 | 75,066 | 75,086 | 75,068 | 75,066 | 75,086 | 900,822 | 450,412 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,900 | 19,635 | 23,800 | 0 | 55,335 | 11,855 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 10,283 | 793 | 2,120 | 423 | 423 | 2,517 | 423 | 423 | 2,120 | 2,048 | 2,229 | 2,120 | 25,922 | 15,695 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 380,969 | 29,387 | 78,556 | 15,654 | 15,654 | 93,250 | 15,654 | 15,654 | 78,556 | 75,867 | 82,590 | 78,556 | 960,348 | 581,314 |
| 36 | 341.5 Transportation Equipment | 51,188 | 3,948 | 10,555 | 2,103 | 2,103 | 12,529 | 2,103 | 2,103 | 10,555 | 10,194 | 11,097 | 10,555 | 129,035 | 78,107 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 15,425 | 1,190 | 3,181 | 634 | 634 | 3,776 | 634 | 634 | 3,181 | 3,072 | 3,344 | 3,181 | 38,883 | 23,533 |
| 39 | 344.5 Laboratory Equipment | 12,098 | 933 | 2,495 | 497 | 497 | 2,961 | 497 | 497 | 2,495 | 2,409 | 2,623 | 2,495 | 30,497 | 18,455 |
| 40 | 345.5 Power Operated Equipment | 169,703 | 13,090 | 34,993 | 6,973 | 6,973 | 41,538 | 6,973 | 6,973 | 34,993 | 33,795 | 36,790 | 34,993 | 427,787 | 258,948 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 43,050 | 13,090 | 23,800 | 119,000 | 0 | 79,135 | 693,802 | 41,650 | 0 | 21,420 | 0 | 11,900 | 1,046,847 | 536,211 |
| 46 | **WATER TREATMENT PLANT** | 42,154 | 137,354 | 42,154 | 410,343 | 232,293 | 42,174 | 80,277 | 42,154 | 42,154 | 42,154 | 42,154 | 42,154 | 1,197,514 | 722,988 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 215,830 | 547,342 | 977,237 | 662,166 | 205,209 | 414,483 | 152,532 | 121,909 | 479,570 | 1,152,700 | 1,619,165 | 701,337 | 7,249,480 | 3,055,884 |
| 48 | **GENERAL PLANT** | 639,667 | 49,342 | 131,900 | 26,283 | 26,283 | 156,571 | 26,283 | 26,283 | 131,900 | 127,385 | 138,672 | 131,900 | 1,612,470 | 976,052 |
| 49 | **TOTAL GROSS ADDITIONS** | 940,700 | 747,127 | 1,175,090 | 1,217,794 | 463,785 | 692,363 | 952,894 | 231,996 | 653,623 | 1,343,658 | 1,799,991 | 867,290 | 11,106,311 | 5,291,135 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 940,700 | 747,127 | 1,175,090 | 1,217,794 | 463,785 | 692,363 | 952,894 | 231,996 | 653,623 | 1,343,658 | 1,799,991 | 867,290 | 11,106,311 | 5,291,135 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,500 | 0 | 0 | 0 | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 17,192 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,500 | 4,500 | 346 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 13,846 |
| 14 | 311.2 Pumping Equipment | 7,526 | 0 | 0 | 0 | 4,284 | 10,500 | 0 | 12,000 | 0 | 0 | 0 | 0 | 34,310 | 19,852 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 28,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 23,692 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 7,569 | 0 | 0 | 0 | 30,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 0 | 70,569 | 43,218 |
| 26 | 331.4 Transmission & Distribution | 0 | 164,408 | 174,841 | 165,058 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | 525,307 | 397,571 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 13,454 | 0 | 0 | 0 | 0 | 0 | 0 | 13,454 | 7,245 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 13,026 | 0 | 0 | 20,000 | 4,284 | 33,000 | 0 | 12,000 | 0 | 0 | 0 | 4,500 | 86,810 | 51,236 |
| 46 | **WATER TREATMENT PLANT** | 0 | 28,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 23,692 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 7,569 | 164,408 | 174,841 | 165,058 | 45,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 6,000 | 595,876 | 440,789 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 13,454 | 0 | 0 | 0 | 0 | 0 | 0 | 13,454 | 7,245 |
| 49 | **TOTAL RETIREMENTS** | 20,595 | 192,408 | 174,841 | 185,058 | 49,284 | 79,454 | 0 | 12,000 | 0 | 0 | 0 | 10,500 | 724,140 | 522,962 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 20,595 | 192,408 | 174,841 | 185,058 | 49,284 | 79,454 | 0 | 12,000 | 0 | 0 | 0 | 10,500 | 724,140 | 522,962 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimbal

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 46,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,300 | 46,300 |
| 7 | 304.2 Structures & Improvements | (14,226) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14,226) | (14,227) |
| 8 | 305.2 Collecting & Impounding reservoirs | (5) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5) | (5) |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (69,096) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (69,096) | (69,096) |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | (49) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (49) | (49) |
| 13 | 310.2 Power Generation Equipment | (2,029) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,029) | (2,029) |
| 14 | 311.2 Pumping Equipment | (13,522) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13,522) | (13,522) |
| 15 | 339.2 Other Plant & Miscellaneous | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 23 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | (1,515) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,515) | (1,515) |
| 19 | 320.3 Water Treatment Equipment | (24,616) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (24,616) | (24,616) |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | (118,363) | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 101,637 | (25,296) |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | (52,606) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (52,606) | (52,605) |
| 46 | **WATER TREATMENT PLANT** | (26,131) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (26,131) | (26,131) |
| 47 | **TRANSMISSION & DISTRIBUTION** | (118,363) | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 101,637 | (25,296) |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | (197,100) | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 22,900 | (104,022) |
| 50 | **LAND & LAND RIGHTS** | 46,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,300 | 46,300 |
| 51 | **TOTAL PIS LESS LAND** | (243,400) | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | 0 | 0 | 55,000 | (23,400) | (150,322) |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Total Company - Conventional Treatment
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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 112,788 | 0.00% | 0 |
| 3 | 302.1 Franchises | 293,922 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 118,795 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 711,713 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 2,223,845 | 9.33% | 207,416 |
| 8 | 305.2 Collecting & Impounding reservoirs | 290,738 | 6.83% | 19,843 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 4,383,574 | 9.00% | 394,333 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 2,966,660 | 11.19% | 332,000 |
| 13 | 310.2 Power Generation Equipment | 2,895,698 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 7,797,018 | 6.19% | 482,605 |
| 15 | 339.2 Other Plant & Miscellaneous | 114,922 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 336,350 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 3,324,093 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 7,682,497 | 8.68% | 666,906 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 310,893 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 59,392 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 236,997 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 8,203,752 | 0.64% | 52,707 |
| 26 | 331.4 Transmission & Distribution | 65,767,888 | 24.27% | 15,960,928 |
| 27 | 333.4 Services | 12,293,267 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 9,281,357 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 2,759,281 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 250,343 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 301,592 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 3,074,911 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 1,900,287 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 5,058,412 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 2,918,250 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 27,380 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,059,162 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 960,478 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 1,213,048 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 550,403 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 247,455 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 465,806 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 525,505 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 21,384,168 | 6.72% | 1,436,197 |
| 46 | **WATER TREATMENT PLANT** | 11,653,832 | 5.72% | 666,906 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 98,852,277 | 16.20% | 16,013,635 |
| 48 | **GENERAL PLANT** | 17,777,184 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 150,192,966 | 12.06% | 18,116,738 |
| 50 | **LAND & LAND RIGHTS** | 1,409,047 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 148,783,920 | 12.18% | 18,116,738 |

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
*Preparer: Kimball*
Recap schedules: A-1(W)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 18,116,738 | 0 | 18,116,738 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (3,752,596) | 0 | (3,752,596) | A-9 (W) |
| 4 | CIAC | (2,132,188) | 0 | (2,132,188) | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 398,973 | 0 | 398,973 | A-14 (W) |
| 6 | Advances for Construction | (2,766,863) | 0 | (2,766,863) | A-16 (W) |
| 7 | Other | 206 | 0 | 206 | A-20 (W) |
| 8 | **TOTAL WATER NON-USED & USEFUL** | 9,864,270 | 0 | 9,864,270 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 49,526 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 49,526 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 3,915 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 12,780 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 12,780 |
| 14 | **12/31/86 Balance** | 66,221 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 11,915 |
| 18 | 1987 Retirements | 470 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 11,445 |
| 21 | **12/31/87 Balance** | 77,665 |
| 22 | **Balance per books 12/31/87** | 31,816 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 15,631 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 15,631 |
| 28 | **12/31/88 Balance** | 125,112 |
| 29 | **Balance per order 12/27/88 (Palm Valley and Remington Forest)** | 148,152 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 41,447 |
| 32 | 1989 Retirements | 8,687 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 32,760 |
| 35 | **12/31/89 Balance** | 306,025 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 51,813 |
| 39 | 1990 Retirements | 2,469 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 49,344 |
| 42 | **12/31/90 Balance** | 355,369 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 355,369 |
| 2 | **Balance per order 12/31/90 (Deep Creek) and 9/30/91 (Lehigh)** | | 3,941,390 |
| 3 | Utility Adjustments to ordered balance (1) | | (701) |
| 4 | 1991 Additions | | 252,567 |
| 5 | 1991 Retirements | | 12,035 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 240,532 |
| 8 | **12/31/91 Balance** | | 4,536,590 |
| 9 | **Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)** | | 16,880,660 |
| 10 | Utility Adjustments to ordered balance (1) | | (489,172) |
| 11 | 1992 Additions | | 2,767,301 |
| 12 | 1992 Retirements | | 286,656 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 2,480,645 |
| 15 | **12/31/92 Balance** | | 23,406,723 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | | 114,349 |
| 17 | Utility Adjustments to ordered balance (1) | | 0 |
| 18 | 1993 Additions | | 3,129,335 |
| 19 | 1993 Retirements | | 222,630 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 2,405,015 |
| 21 | 1993 Net Additions | | 5,311,720 |
| 22 | **12/31/93 Balance** | | 28,834,792 |
| 23 | **Balance per order 12/31/93** | | 0 |
| 24 | Utility Adjustments to ordered balance (1) | | 0 |
| 25 | 1994 Additions | | 4,439,949 |
| 26 | 1994 Retirements | | 539,620 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 3,900,329 |
| 29 | **12/31/94 Balance** | | 32,735,121 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | | 1,553,199 |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (9,336) |
| 32 | 1995 Additions | | 5,224,339 |
| 33 | 1995 Retirements | | 552,087 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 4,672,252 |
| 36 | **12/31/95 Balance** | | 38,951,235 |
| 37 | **Balance per order 12/31/95** | | 0 |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 339,143 |
| 39 | 1996 Additions | | 5,808,904 |
| 40 | 1996 Retirements | | 719,856 |
| 41 | 1996 Adjustments | Prior year retirements / cost of removal | (1,223,238) |
| 42 | 1996 Net Additions | | 3,865,810 |
| 43 | **12/31/96 Balance** | | 43,156,189 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

**FPSC**
Schedule: A-9 (W)

Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED DEPRECIATION | | | | | 1996 AVERAGE BALANCE | | |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 20,554 | 2,820 | 23,374 | 0 | 23,374 | 21,965 | 0 | 21,965 |
| 3 | 302.1 Franchises | 74,028 | 7,345 | 81,373 | 0 | 81,373 | 77,699 | 0 | 77,699 |
| 4 | 339.1 Other Plant & Miscellaneous | 43,090 | 4,750 | 47,840 | 0 | 47,840 | 45,465 | 0 | 45,465 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 759,395 | 67,384 | 826,779 | (13,058) | 813,721 | 793,086 | (13,058) | 780,028 |
| 8 | 305.2 Collecting & Impounding reservoirs | 101,648 | 5,812 | 107,460 | (1) | 107,459 | 104,553 | (1) | 104,552 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 1,081,883 | 117,976 | 1,199,859 | (77,008) | 1,122,851 | 1,137,680 | (77,008) | 1,060,672 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 703,907 | 80,345 | 784,252 | (8) | 784,244 | 745,984 | (8) | 745,976 |
| 13 | 310.2 Power Generation Equipment | 396,617 | 124,782 | 521,599 | (3,496) | 518,103 | 455,362 | (3,496) | 451,866 |
| 14 | 311.2 Pumping Equipment | 3,025,454 | 359,829 | 3,385,283 | (8,723) | 3,376,560 | 3,203,161 | (8,723) | 3,194,438 |
| 15 | 339.2 Other Plant & Miscellaneous | 64,534 | 4,597 | 69,131 | 4 | 69,135 | 66,832 | 4 | 66,836 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 605,331 | 100,723 | 706,054 | (342) | 705,712 | 655,690 | (342) | 655,348 |
| 19 | 320.3 Water Treatment Equipment | 2,060,405 | 321,553 | 2,381,958 | (11,079) | 2,370,879 | 2,211,487 | (11,079) | 2,200,408 |
| 20 | 321.3 Permeators | 168 | 0 | 168 | 0 | 168 | 168 | 0 | 168 |
| 21 | 339.3 Other Plant & Miscellaneous | 51,078 | 12,439 | 63,517 | 0 | 63,517 | 57,296 | 0 | 57,296 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 61,746 | 7,180 | 68,926 | 0 | 68,926 | 65,335 | 0 | 65,335 |
| 25 | 330.4 Distribution Reservoirs | 1,799,971 | 150,933 | 1,950,904 | 0 | 1,950,904 | 1,867,502 | 0 | 1,867,502 |
| 26 | 331.4 Transmission & Distribution | 14,033,843 | 1,007,084 | 15,040,927 | (1,107,320) | 13,933,607 | 14,402,467 | (1,107,320) | 13,295,147 |
| 27 | 333.4 Services | 2,763,389 | 307,335 | 3,070,724 | (2,206) | 3,068,518 | 2,917,054 | (2,206) | 2,914,848 |
| 28 | 334.4 Meters & Meter Installation | 2,990,950 | 464,072 | 3,455,022 | 0 | 3,455,022 | 3,222,984 | 0 | 3,222,984 |
| 29 | 335.4 Hydrants | 595,329 | 61,257 | 656,586 | 0 | 656,586 | 625,960 | 0 | 625,960 |
| 30 | 339.4 Other Plant & Miscellaneous | 50,195 | 10,012 | 60,207 | 0 | 60,207 | 55,199 | 0 | 55,199 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 693,101 | 63,417 | 756,518 | 0 | 756,518 | 724,290 | 0 | 724,290 |
| 34 | 340.5 Office Furniture & Equipment | 875,838 | 126,746 | 1,002,584 | 0 | 1,002,584 | 939,210 | 0 | 939,210 |
| 35 | 340.51 Computer Equipment | 2,056,031 | 843,241 | 2,899,272 | 0 | 2,899,272 | 2,477,648 | 0 | 2,477,648 |
| 36 | 341.5 Transportation Equipment | 2,097,949 | 486,471 | 2,584,420 | 0 | 2,584,420 | 2,341,185 | 0 | 2,341,185 |
| 37 | 342.5 Stores Equipment | 9,283 | 1,523 | 10,806 | 0 | 10,806 | 10,049 | 0 | 10,049 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 535,904 | 66,192 | 602,096 | 0 | 602,096 | 568,999 | 0 | 568,999 |
| 39 | 344.5 Laboratory Equipment | 139,346 | 64,064 | 203,410 | 0 | 203,410 | 171,378 | 0 | 171,378 |
| 40 | 345.5 Power Operated Equipment | 973,589 | 101,044 | 1,074,633 | 0 | 1,074,633 | 1,024,110 | 0 | 1,024,110 |
| 41 | 346.5 Communication Equipment | 257,356 | 55,040 | 312,396 | 0 | 312,396 | 284,871 | 0 | 284,871 |
| 42 | 347.5 Miscellaneous Equipment | 62,221 | 16,502 | 78,723 | 0 | 78,723 | 70,470 | 0 | 70,470 |
| 43 | 348.5 Other Tangible Plant | 306,044 | 46,580 | 352,624 | 0 | 352,624 | 329,332 | 0 | 329,332 |
| 44 | **INTANGIBLE PLANT** | 137,672 | 14,915 | 152,587 | 0 | 152,587 | 145,129 | 0 | 145,129 |
| 45 | **SUPPLY & PUMPING** | 6,133,638 | 760,725 | 6,894,363 | (102,290) | 6,792,072 | 6,506,659 | (102,290) | 6,404,369 |
| 46 | **WATER TREATMENT PLANT** | 2,716,982 | 434,715 | 3,151,697 | (11,421) | 3,140,276 | 2,924,641 | (11,421) | 2,913,220 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 22,295,423 | 2,007,873 | 24,303,296 | (1,109,526) | 23,193,770 | 23,156,501 | (1,109,526) | 22,046,975 |
| 48 | **GENERAL PLANT** | 8,006,663 | 1,870,820 | 9,877,483 | 0 | 9,877,483 | 8,941,543 | 0 | 8,941,543 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 39,290,379 | 5,089,048 | 44,379,426 | (1,223,238) | 43,156,189 | 41,674,472 | (1,223,237) | 40,451,235 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

**FPSC**
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 20,554 | 20,788 | 21,022 | 21,256 | 21,490 | 21,724 | 21,970 | 22,204 | 22,438 | 22,672 | 22,906 | 23,140 | 23,374 | 2,820 | 21,965 |
| 3 | 302.1 Franchises | 74,028 | 74,644 | 75,260 | 75,876 | 76,492 | 77,108 | 77,677 | 78,293 | 78,909 | 79,525 | 80,141 | 80,757 | 81,373 | 7,345 | 77,699 |
| 4 | 339.1 Other Plant & Miscellaneous | 43,090 | 43,485 | 43,880 | 44,275 | 44,670 | 45,065 | 45,470 | 45,865 | 46,260 | 46,655 | 47,050 | 47,445 | 47,840 | 4,750 | 45,465 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 759,395 | 765,012 | 770,629 | 776,246 | 781,863 | 787,480 | 793,077 | 798,694 | 804,311 | 809,928 | 815,545 | 821,162 | 826,779 | 67,384 | 793,086 |
| 8 | 305.2 Collecting & Impounding reservoirs | 101,648 | 102,134 | 102,620 | 103,106 | 103,592 | 104,078 | 104,544 | 105,030 | 105,516 | 106,002 | 106,488 | 106,974 | 107,460 | 5,812 | 104,553 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 1,081,883 | 1,088,546 | 1,100,709 | 1,112,872 | 1,125,035 | 1,137,198 | 1,126,881 | 1,139,044 | 1,151,207 | 1,163,370 | 1,175,533 | 1,187,696 | 1,199,859 | 117,976 | 1,137,680 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 703,907 | 710,977 | 718,047 | 725,117 | 732,187 | 739,257 | 746,332 | 753,402 | 760,472 | 767,542 | 774,612 | 781,682 | 788,752 | 80,345 | 745,984 |
| 13 | 310.2 Power Generation Equipment | 396,817 | 408,881 | 420,945 | 433,009 | 425,073 | 437,137 | 449,215 | 461,279 | 473,343 | 485,407 | 497,471 | 509,535 | 521,599 | 124,782 | 455,362 |
| 14 | 311.2 Pumping Equipment | 3,025,454 | 3,050,423 | 3,082,918 | 3,115,413 | 3,147,908 | 3,180,403 | 3,202,313 | 3,234,808 | 3,255,303 | 3,287,798 | 3,320,293 | 3,352,788 | 3,385,283 | 359,829 | 3,203,161 |
| 15 | 339.2 Other Plant & Miscellaneous | 64,534 | 64,918 | 65,302 | 65,686 | 66,070 | 66,454 | 66,827 | 67,211 | 67,595 | 67,979 | 68,363 | 68,747 | 69,131 | 4,597 | 66,832 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 605,331 | 613,729 | 622,127 | 630,525 | 638,923 | 647,321 | 655,666 | 664,064 | 672,462 | 680,860 | 689,258 | 697,656 | 706,054 | 100,723 | 655,690 |
| 19 | 320.3 Water Treatment Equipment | 2,060,405 | 2,089,540 | 2,090,675 | 2,119,810 | 2,148,945 | 2,178,080 | 2,207,148 | 2,236,283 | 2,265,418 | 2,294,553 | 2,323,688 | 2,352,823 | 2,381,958 | 321,553 | 2,211,487 |
| 20 | 321.3 Permeators | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 0 | 168 |
| 21 | 339.3 Other Plant & Miscellaneous | 51,078 | 52,118 | 53,158 | 54,198 | 55,238 | 56,278 | 57,277 | 58,317 | 59,357 | 60,397 | 61,437 | 62,477 | 63,517 | 12,439 | 57,296 |
| 22 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 61,746 | 62,346 | 62,946 | 63,546 | 64,146 | 64,746 | 65,326 | 65,926 | 66,526 | 67,126 | 67,726 | 68,326 | 68,926 | 7,180 | 65,335 |
| 25 | 330.4 Distribution Reservoirs | 1,799,971 | 1,810,865 | 1,829,328 | 1,847,791 | 1,866,254 | 1,854,717 | 1,840,126 | 1,858,589 | 1,877,052 | 1,895,515 | 1,913,978 | 1,932,441 | 1,950,904 | 150,933 | 1,867,502 |
| 26 | 331.4 Transmission & Distribution | 14,033,843 | 14,161,545 | 14,124,839 | 14,077,700 | 14,040,344 | 14,153,046 | 14,280,715 | 14,408,417 | 14,536,119 | 14,663,821 | 14,791,523 | 14,919,225 | 15,046,927 | 1,007,084 | 14,402,467 |
| 27 | 333.4 Services | 2,763,389 | 2,789,005 | 2,814,621 | 2,840,237 | 2,865,853 | 2,891,469 | 2,917,028 | 2,942,644 | 2,968,260 | 2,993,876 | 3,019,492 | 3,045,108 | 3,070,724 | 307,335 | 2,917,054 |
| 28 | 334.4 Meters & Meter Installation | 2,990,950 | 3,029,628 | 3,068,306 | 3,106,984 | 3,145,662 | 3,184,340 | 3,222,954 | 3,261,632 | 3,300,310 | 3,338,988 | 3,377,666 | 3,416,344 | 3,455,022 | 464,072 | 3,222,984 |
| 29 | 335.4 Hydrants | 595,329 | 600,429 | 605,529 | 610,629 | 615,729 | 620,829 | 625,986 | 631,086 | 636,186 | 641,286 | 646,386 | 651,486 | 656,586 | 61,257 | 625,960 |
| 30 | 339.4 Other Plant & Miscellaneous | 50,195 | 51,034 | 51,873 | 52,712 | 53,551 | 54,390 | 55,173 | 56,012 | 56,851 | 57,690 | 58,529 | 59,368 | 60,207 | 10,012 | 55,199 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 693,101 | 699,511 | 705,921 | 712,331 | 718,741 | 725,151 | 718,058 | 724,468 | 730,878 | 737,288 | 743,698 | 750,108 | 756,518 | 63,417 | 724,290 |
| 34 | 340.5 Office Furniture & Equipment | 875,838 | 886,402 | 896,966 | 907,530 | 918,094 | 928,658 | 939,200 | 949,764 | 960,328 | 970,892 | 981,456 | 992,020 | 1,002,584 | 126,746 | 939,210 |
| 35 | 340.51 Computer Equipment | 2,056,031 | 2,126,307 | 2,196,583 | 2,266,859 | 2,337,135 | 2,407,411 | 2,477,616 | 2,547,892 | 2,618,168 | 2,688,444 | 2,758,720 | 2,828,996 | 2,899,272 | 843,241 | 2,477,648 |
| 36 | 341.5 Transportation Equipment | 2,097,949 | 2,138,488 | 2,179,027 | 2,219,566 | 2,260,105 | 2,300,644 | 2,341,186 | 2,381,725 | 2,422,264 | 2,462,803 | 2,503,342 | 2,543,881 | 2,584,420 | 486,471 | 2,341,185 |
| 37 | 342.5 Stores Equipment | 9,283 | 9,400 | 9,517 | 9,634 | 9,751 | 9,868 | 10,104 | 10,221 | 10,338 | 10,455 | 10,572 | 10,689 | 10,806 | 1,523 | 10,049 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 535,904 | 541,423 | 546,942 | 552,461 | 557,980 | 563,499 | 568,982 | 574,501 | 580,020 | 585,539 | 591,058 | 596,577 | 602,096 | 66,192 | 568,999 |
| 39 | 344.5 Laboratory Equipment | 139,346 | 144,686 | 150,026 | 155,366 | 160,706 | 166,046 | 171,370 | 176,710 | 182,050 | 187,390 | 192,730 | 198,070 | 203,410 | 64,064 | 171,378 |
| 40 | 345.5 Power Operated Equipment | 973,589 | 982,011 | 990,433 | 998,855 | 1,007,277 | 1,015,699 | 1,024,101 | 1,032,523 | 1,040,945 | 1,049,367 | 1,057,789 | 1,066,211 | 1,074,633 | 101,044 | 1,024,110 |
| 41 | 346.5 Communication Equipment | 257,356 | 261,954 | 266,552 | 271,150 | 275,748 | 280,346 | 284,808 | 289,406 | 294,004 | 298,602 | 303,200 | 307,798 | 312,396 | 55,040 | 284,871 |
| 42 | 347.5 Miscellaneous Equipment | 62,221 | 63,600 | 64,979 | 66,358 | 67,737 | 69,116 | 70,449 | 71,828 | 73,207 | 74,586 | 75,965 | 77,344 | 78,723 | 16,502 | 70,470 |
| 43 | 348.5 Other Tangible Plant | 306,044 | 309,930 | 313,816 | 317,702 | 321,588 | 325,474 | 329,308 | 333,194 | 337,080 | 340,966 | 344,852 | 348,738 | 352,624 | 46,580 | 329,332 |
| 44 | **INTANGIBLE PLANT** | 137,672 | 138,917 | 140,162 | 141,407 | 142,652 | 143,897 | 145,117 | 146,362 | 147,607 | 148,852 | 150,097 | 151,342 | 152,587 | 14,915 | 145,129 |
| 45 | **SUPPLY & PUMPING** | 6,133,638 | 6,190,891 | 6,261,170 | 6,331,449 | 6,381,728 | 6,452,007 | 6,489,189 | 6,559,468 | 6,617,747 | 6,686,026 | 6,758,305 | 6,828,584 | 6,894,363 | 760,725 | 6,506,659 |
| 46 | **WATER TREATMENT PLANT** | 2,716,982 | 2,755,555 | 2,766,128 | 2,804,701 | 2,843,274 | 2,881,847 | 2,920,259 | 2,958,832 | 2,997,405 | 3,035,978 | 3,074,551 | 3,113,124 | 3,151,697 | 434,715 | 2,924,641 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 22,295,423 | 22,504,852 | 22,557,442 | 22,599,599 | 22,651,539 | 22,823,537 | 23,007,308 | 23,224,306 | 23,441,304 | 23,658,302 | 23,875,300 | 24,092,298 | 24,303,296 | 2,007,873 | 23,156,501 |
| 48 | **GENERAL PLANT** | 8,006,663 | 8,163,713 | 8,320,763 | 8,477,813 | 8,634,863 | 8,791,913 | 8,935,183 | 9,092,233 | 9,249,283 | 9,406,333 | 9,563,383 | 9,720,433 | 9,877,483 | 1,870,820 | 8,941,543 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 39,290,379 | 39,753,929 | 40,045,666 | 40,354,970 | 40,654,057 | 41,093,202 | 41,497,056 | 41,961,201 | 42,453,346 | 42,937,491 | 43,421,636 | 43,905,781 | 44,379,426 | 5,089,048 | 41,674,472 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 234 | 234 | 234 | 234 | 234 | 246 | 234 | 234 | 234 | 234 | 234 | 234 | 2,820 | 1,411 |
| 3 | 302.1 Franchises | 616 | 616 | 616 | 616 | 616 | 569 | 616 | 616 | 616 | 616 | 616 | 616 | 7,345 | 3,675 |
| 4 | 339.1 Other Plant & Miscellaneous | 395 | 395 | 395 | 395 | 395 | 405 | 395 | 395 | 395 | 395 | 395 | 395 | 4,750 | 2,382 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 5,617 | 5,617 | 5,617 | 5,617 | 5,617 | 5,597 | 5,617 | 5,617 | 5,617 | 5,617 | 5,617 | 5,617 | 67,384 | 33,695 |
| 8 | 305.2 Collecting & Impounding reservoirs | 486 | 486 | 486 | 486 | 486 | 466 | 486 | 486 | 486 | 486 | 486 | 486 | 5,812 | 2,908 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 6,663 | 12,163 | 12,163 | 12,163 | 12,163 | (10,317) | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 117,976 | 55,796 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 7,070 | 7,070 | 7,070 | 7,070 | 7,070 | 7,075 | 7,070 | 7,070 | 7,070 | 7,070 | 7,070 | 2,570 | 80,345 | 42,086 |
| 13 | 310.2 Power Generation Equipment | 12,064 | 12,064 | 12,064 | (7,936) | 12,064 | 12,078 | 12,064 | 12,064 | 12,064 | 12,064 | 12,064 | 12,064 | 124,782 | 58,552 |
| 14 | 311.2 Pumping Equipment | 24,969 | 32,495 | 32,495 | 32,495 | 32,495 | 21,910 | 32,495 | 20,495 | 32,495 | 32,495 | 32,495 | 32,495 | 359,829 | 177,706 |
| 15 | 339.2 Other Plant & Miscellaneous | 384 | 384 | 384 | 384 | 384 | 373 | 384 | 384 | 384 | 384 | 384 | 384 | 4,597 | 2,295 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 8,398 | 8,398 | 8,398 | 8,398 | 8,398 | 8,345 | 8,398 | 8,398 | 8,398 | 8,398 | 8,398 | 8,398 | 100,723 | 50,358 |
| 19 | 320.3 Water Treatment Equipment | 29,135 | 1,135 | 29,135 | 29,135 | 29,135 | 29,068 | 29,135 | 29,135 | 29,135 | 29,135 | 29,135 | 29,135 | 321,553 | 151,083 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 999 | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 12,439 | 6,222 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 600 | 600 | 600 | 600 | 600 | 580 | 600 | 600 | 600 | 600 | 600 | 600 | 7,180 | 3,591 |
| 25 | 330.4 Distribution Reservoirs | 10,894 | 18,463 | 18,463 | 18,463 | (11,537) | (14,591) | 18,463 | 18,463 | 18,463 | 18,463 | 18,463 | 18,463 | 150,933 | 67,534 |
| 26 | 331.4 Transmission & Distribution | 127,702 | (36,706) | (47,139) | (37,356) | 112,702 | 127,669 | 127,702 | 127,702 | 127,702 | 127,702 | 127,702 | 121,702 | 1,007,084 | 368,623 |
| 27 | 333.4 Services | 25,616 | 25,616 | 25,616 | 25,616 | 25,616 | 25,559 | 25,616 | 25,616 | 25,616 | 25,616 | 25,616 | 25,616 | 307,335 | 153,668 |
| 28 | 334.4 Meters & Meter Installation | 38,678 | 38,678 | 38,678 | 38,678 | 38,678 | 38,614 | 38,678 | 38,678 | 38,678 | 38,678 | 38,678 | 38,678 | 464,072 | 232,034 |
| 29 | 335.4 Hydrants | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,157 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 61,257 | 30,639 |
| 30 | 339.4 Other Plant & Miscellaneous | 839 | 839 | 839 | 839 | 839 | 783 | 839 | 839 | 839 | 839 | 839 | 839 | 10,012 | 5,009 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 6,410 | 6,410 | 6,410 | 6,410 | 6,410 | (7,093) | 6,410 | 6,410 | 6,410 | 6,410 | 6,410 | 6,410 | 63,417 | 31,184 |
| 34 | 340.5 Office Furniture & Equipment | 10,564 | 10,564 | 10,564 | 10,564 | 10,564 | 10,542 | 10,564 | 10,564 | 10,564 | 10,564 | 10,564 | 10,564 | 126,746 | 63,374 |
| 35 | 340.51 Computer Equipment | 70,276 | 70,276 | 70,276 | 70,276 | 70,276 | 70,205 | 70,276 | 70,276 | 70,276 | 70,276 | 70,276 | 70,276 | 843,241 | 421,615 |
| 36 | 341.5 Transportation Equipment | 40,539 | 40,539 | 40,539 | 40,539 | 40,539 | 40,542 | 40,539 | 40,539 | 40,539 | 40,539 | 40,539 | 40,539 | 486,471 | 243,240 |
| 37 | 342.5 Stores Equipment | 117 | 117 | 117 | 117 | 117 | 236 | 117 | 117 | 117 | 117 | 117 | 117 | 1,523 | 777 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 5,519 | 5,519 | 5,519 | 5,519 | 5,519 | 5,483 | 5,519 | 5,519 | 5,519 | 5,519 | 5,519 | 5,519 | 66,192 | 33,101 |
| 39 | 344.5 Laboratory Equipment | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 | 5,324 | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 | 64,064 | 32,033 |
| 40 | 345.5 Power Operated Equipment | 8,422 | 8,422 | 8,422 | 8,422 | 8,422 | 8,402 | 8,422 | 8,422 | 8,422 | 8,422 | 8,422 | 8,422 | 101,044 | 50,522 |
| 41 | 346.5 Communication Equipment | 4,598 | 4,598 | 4,598 | 4,598 | 4,598 | 4,462 | 4,598 | 4,598 | 4,598 | 4,598 | 4,598 | 4,598 | 55,040 | 27,513 |
| 42 | 347.5 Miscellaneous Equipment | 1,379 | 1,379 | 1,379 | 1,379 | 1,379 | 1,333 | 1,379 | 1,379 | 1,379 | 1,379 | 1,379 | 1,379 | 16,502 | 8,256 |
| 43 | 348.5 Other Tangible Plant | 3,886 | 3,886 | 3,886 | 3,886 | 3,886 | 3,834 | 3,886 | 3,886 | 3,886 | 3,886 | 3,886 | 3,886 | 46,580 | 23,286 |
| 44 | **INTANGIBLE PLANT** | 1,245 | 1,245 | 1,245 | 1,245 | 1,245 | 1,220 | 1,245 | 1,245 | 1,245 | 1,245 | 1,245 | 1,245 | 14,915 | 7,458 |
| 45 | **SUPPLY & PUMPING** | 57,253 | 70,279 | 70,279 | 50,279 | 70,279 | 37,182 | 70,279 | 58,279 | 70,279 | 70,279 | 70,279 | 65,779 | 760,725 | 373,038 |
| 46 | **WATER TREATMENT PLANT** | 38,573 | 10,573 | 38,573 | 38,573 | 38,573 | 38,412 | 38,573 | 38,573 | 38,573 | 38,573 | 38,573 | 38,573 | 434,715 | 207,663 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 209,429 | 52,590 | 42,157 | 51,940 | 171,998 | 183,771 | 216,998 | 216,998 | 216,998 | 216,998 | 216,998 | 210,998 | 2,007,873 | 961,098 |
| 48 | **GENERAL PLANT** | 157,050 | 157,050 | 157,050 | 157,050 | 157,050 | 143,270 | 157,050 | 157,050 | 157,050 | 157,050 | 157,050 | 157,050 | 1,870,820 | 934,901 |
| 49 | **TOTAL NET ADDITIONS** | 463,550 | 291,737 | 309,304 | 299,087 | 439,145 | 403,855 | 484,145 | 472,145 | 484,145 | 484,145 | 484,145 | 473,645 | 5,089,048 | 2,384,168 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.*

**FPSC**
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 234 | 234 | 234 | 234 | 234 | 246 | 234 | 234 | 234 | 234 | 234 | 234 | 2,820 | 1,411 |
| 3 | 302.1 Franchises | 616 | 616 | 616 | 616 | 616 | 569 | 616 | 616 | 616 | 616 | 616 | 616 | 7,345 | 3,675 |
| 4 | 339.1 Other Plant & Miscellaneous | 395 | 395 | 395 | 395 | 395 | 405 | 395 | 395 | 395 | 395 | 395 | 395 | 4,750 | 2,382 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 5,617 | 5,617 | 5,617 | 5,617 | 5,617 | 5,597 | 5,617 | 5,617 | 5,617 | 5,617 | 5,617 | 5,617 | 67,384 | 33,695 |
| 8 | 305.2 Collecting & Impounding reservoirs | 486 | 486 | 486 | 486 | 486 | 466 | 486 | 486 | 486 | 486 | 486 | 486 | 5,812 | 2,906 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,183 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 12,163 | 145,976 | 72,988 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 7,070 | 7,070 | 7,070 | 7,070 | 7,070 | 7,075 | 7,070 | 7,070 | 7,070 | 7,070 | 7,070 | 7,070 | 84,845 | 42,432 |
| 13 | 310.2 Power Generation Equipment | 12,064 | 12,064 | 12,064 | 12,064 | 12,064 | 12,078 | 12,064 | 12,064 | 12,064 | 12,064 | 12,064 | 12,064 | 144,782 | 72,398 |
| 14 | 311.2 Pumping Equipment | 32,495 | 32,495 | 32,495 | 32,495 | 32,495 | 32,410 | 32,495 | 32,495 | 32,495 | 32,495 | 32,495 | 32,495 | 389,855 | 194,923 |
| 15 | 339.2 Other Plant & Miscellaneous | 384 | 384 | 384 | 384 | 384 | 373 | 384 | 384 | 384 | 384 | 384 | 384 | 4,597 | 2,295 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 8,398 | 8,398 | 8,398 | 8,398 | 8,398 | 8,345 | 8,398 | 8,398 | 8,398 | 8,398 | 8,398 | 8,398 | 100,723 | 50,358 |
| 19 | 320.3 Water Treatment Equipment | 29,135 | 29,135 | 29,135 | 29,135 | 29,135 | 29,068 | 29,135 | 29,135 | 29,135 | 29,135 | 29,135 | 29,135 | 349,553 | 174,775 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 999 | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 1,040 | 12,439 | 6,222 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 600 | 600 | 600 | 600 | 600 | 580 | 600 | 600 | 600 | 600 | 600 | 600 | 7,180 | 3,591 |
| 25 | 330.4 Distribution Reservoirs | 18,463 | 18,463 | 18,463 | 18,463 | 18,463 | 18,409 | 18,463 | 18,463 | 18,463 | 18,463 | 18,463 | 18,463 | 221,502 | 110,752 |
| 26 | 331.4 Transmission & Distribution | 127,702 | 127,702 | 127,702 | 127,702 | 127,702 | 127,669 | 127,702 | 127,702 | 127,702 | 127,702 | 127,702 | 127,702 | 1,532,391 | 766,193 |
| 27 | 333.4 Services | 25,616 | 25,616 | 25,616 | 25,616 | 25,616 | 25,559 | 25,616 | 25,616 | 25,616 | 25,616 | 25,616 | 25,616 | 307,335 | 153,668 |
| 28 | 334.4 Meters & Meter Installation | 38,678 | 38,678 | 38,678 | 38,678 | 38,678 | 38,614 | 38,678 | 38,678 | 38,678 | 38,678 | 38,678 | 38,678 | 464,072 | 232,034 |
| 29 | 335.4 Hydrants | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,157 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 61,257 | 30,639 |
| 30 | 339.4 Other Plant & Miscellaneous | 839 | 839 | 839 | 839 | 839 | 783 | 839 | 839 | 839 | 839 | 839 | 839 | 10,012 | 5,009 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 6,410 | 6,410 | 6,410 | 6,410 | 6,410 | 6,361 | 6,410 | 6,410 | 6,410 | 6,410 | 6,410 | 6,410 | 76,871 | 38,435 |
| 34 | 340.5 Office Furniture & Equipment | 10,564 | 10,564 | 10,564 | 10,564 | 10,564 | 10,542 | 10,564 | 10,564 | 10,564 | 10,564 | 10,564 | 10,564 | 126,746 | 63,374 |
| 35 | 340.51 Computer Equipment | 70,276 | 70,276 | 70,276 | 70,276 | 70,276 | 70,205 | 70,276 | 70,276 | 70,276 | 70,276 | 70,276 | 70,276 | 843,241 | 421,615 |
| 36 | 341.5 Transportation Equipment | 40,539 | 40,539 | 40,539 | 40,539 | 40,539 | 40,542 | 40,539 | 40,539 | 40,539 | 40,539 | 40,539 | 40,539 | 486,471 | 243,240 |
| 37 | 342.5 Stores Equipment | 117 | 117 | 117 | 117 | 117 | 236 | 117 | 117 | 117 | 117 | 117 | 117 | 1,523 | 777 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 5,519 | 5,519 | 5,519 | 5,519 | 5,519 | 5,483 | 5,519 | 5,519 | 5,519 | 5,519 | 5,519 | 5,519 | 66,192 | 33,101 |
| 39 | 344.5 Laboratory Equipment | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 | 5,324 | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 | 5,340 | 64,064 | 32,033 |
| 40 | 345.5 Power Operated Equipment | 8,422 | 8,422 | 8,422 | 8,422 | 8,422 | 8,402 | 8,422 | 8,422 | 8,422 | 8,422 | 8,422 | 8,422 | 101,044 | 50,522 |
| 41 | 346.5 Communication Equipment | 4,598 | 4,598 | 4,598 | 4,598 | 4,598 | 4,462 | 4,598 | 4,598 | 4,598 | 4,598 | 4,598 | 4,598 | 55,040 | 27,513 |
| 42 | 347.5 Miscellaneous Equipment | 1,379 | 1,379 | 1,379 | 1,379 | 1,379 | 1,333 | 1,379 | 1,379 | 1,379 | 1,379 | 1,379 | 1,379 | 16,502 | 8,256 |
| 43 | 348.5 Other Tangible Plant | 3,886 | 3,886 | 3,886 | 3,886 | 3,886 | 3,834 | 3,886 | 3,886 | 3,886 | 3,886 | 3,886 | 3,886 | 46,580 | 23,286 |
| 44 | **INTANGIBLE PLANT** | 1,245 | 1,245 | 1,245 | 1,245 | 1,245 | 1,220 | 1,245 | 1,245 | 1,245 | 1,245 | 1,245 | 1,245 | 14,915 | 7,468 |
| 45 | **SUPPLY & PUMPING** | 70,279 | 70,279 | 70,279 | 70,279 | 70,279 | 70,182 | 70,279 | 70,279 | 70,279 | 70,279 | 70,279 | 70,279 | 843,251 | 421,639 |
| 46 | **WATER TREATMENT PLANT** | 38,573 | 38,573 | 38,573 | 38,573 | 38,573 | 38,412 | 38,573 | 38,573 | 38,573 | 38,573 | 38,573 | 38,573 | 462,715 | 231,355 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 216,998 | 216,998 | 216,998 | 216,998 | 216,998 | 216,771 | 216,998 | 216,998 | 216,998 | 216,998 | 216,998 | 216,998 | 2,603,749 | 1,301,886 |
| 48 | **GENERAL PLANT** | 157,050 | 157,050 | 157,050 | 157,050 | 157,050 | 156,724 | 157,050 | 157,050 | 157,050 | 157,050 | 157,050 | 157,050 | 1,884,274 | 942,152 |
| 49 | **TOTAL GROSS ADDITIONS** | 484,145 | 484,145 | 484,145 | 484,145 | 484,145 | 483,309 | 484,145 | 484,145 | 484,145 | 484,145 | 484,145 | 484,145 | 5,808,904 | 2,904,500 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,500 | 0 | 0 | 0 | 0 | 22,500 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 17,192 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,500 | 4,500 | 346 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 13,846 |
| 14 | 311.2 Pumping Equipment | 7,526 | 0 | 0 | 0 | 0 | 10,500 | 0 | 12,000 | 0 | 0 | 0 | 0 | 30,026 | 17,216 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 28,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 23,692 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 7,569 | 0 | 0 | 0 | 30,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 0 | 70,569 | 43,218 |
| 26 | 331.4 Transmission & Distribution | 0 | 164,408 | 174,841 | 165,058 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | 525,307 | 397,571 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 13,454 | 0 | 0 | 0 | 0 | 0 | 0 | 13,454 | 7,245 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 13,026 | 0 | 0 | 20,000 | 0 | 33,000 | 0 | 12,000 | 0 | 0 | 0 | 4,500 | 82,526 | 48,600 |
| 46 | **WATER TREATMENT PLANT** | 0 | 28,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 23,692 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 7,569 | 164,408 | 174,841 | 165,058 | 45,000 | 33,000 | 0 | 0 | 0 | 0 | 0 | 6,000 | 595,876 | 440,789 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 13,454 | 0 | 0 | 0 | 0 | 0 | 0 | 13,454 | 7,245 |
| 49 | **TOTAL RETIREMENTS** | 20,595 | 192,408 | 174,841 | 185,058 | 45,000 | 79,454 | 0 | 12,000 | 0 | 0 | 0 | 10,500 | 719,856 | 520,326 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | *339.1 Other Plant & Miscellaneous* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | (13,058) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (13,058) | (13,058) |
| 8 | 305.2 Collecting & Impounding reservoirs | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (77,008) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (77,008) | (77,008) |
| 11 | *308.2 Infiltration Galleries & Tunnels* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* |
| 12 | 309.2 Supply Mains | (8) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8) | (8) |
| 13 | 310.2 Power Generation Equipment | (3,496) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,496) | (3,496) |
| 14 | 311.2 Pumping Equipment | (8,723) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,723) | (8,723) |
| 15 | 339.2 Other Plant & Miscellaneous | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | *304.3 Structures & Improvements* | *(342)* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *(342)* | *(342)* |
| 19 | 320.3 Water Treatment Equipment | (11,079) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,079) | (11,079) |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | *330.4 Distribution Reservoirs* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* |
| 26 | 331.4 Transmission & Distribution | (1,107,320) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,107,320) | (1,107,320) |
| 27 | 333.4 Services | (2,206) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,206) | (2,206) |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | *303.5 Land & Land Rights* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | *344.5 Laboratory Equipment* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | ***SUPPLY & PUMPING*** | *(102,290)* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *(102,290)* | *(102,290)* |
| 46 | **WATER TREATMENT PLANT** | (11,421) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11,421) | (11,421) |
| 47 | **TRANSMISSION & DISTRIBUTION** | (1,109,526) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,109,526) | (1,109,526) |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | (1,223,238) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,223,238) | (1,223,237) |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

**FPSC**
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 21,965 | 0.00% | 0 |
| 3 | 302.1 Franchises | 77,699 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 45,465 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 780,028 | 7.73% | 60,324 |
| 8 | 305.2 Collecting & Impounding reservoirs | 104,552 | 6.26% | 6,541 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 1,060,672 | 8.78% | 93,115 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 745,976 | 12.57% | 93,783 |
| 13 | 310.2 Power Generation Equipment | 451,866 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 3,194,438 | 6.42% | 205,143 |
| 15 | 339.2 Other Plant & Miscellaneous | 66,836 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 655,348 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 2,200,408 | 9.10% | 200,278 |
| 20 | 321.3 Permeators | 168 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 57,296 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 65,335 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 1,867,502 | 1.54% | 28,803 |
| 26 | 331.4 Transmission & Distribution | 13,295,147 | 23.05% | 3,064,609 |
| 27 | 333.4 Services | 2,914,848 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 3,222,984 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 625,960 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 55,199 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 724,290 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 939,210 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 2,477,648 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 2,341,185 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 10,049 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 568,999 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 171,378 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 1,024,110 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 284,871 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 70,470 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 329,332 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 145,129 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 6,404,369 | 7.17% | 458,906 |
| 46 | **WATER TREATMENT PLANT** | 2,913,220 | 6.87% | 200,278 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 22,046,975 | 14.03% | 3,093,412 |
| 48 | **GENERAL PLANT** | 8,941,543 | 0.00% | 0 |
| 49 | **TOTAL** | 40,451,235 | 9.28% | 3,752,596 |

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 181,361 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 2,100 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 2,100 |
| 7 | **12/31/85 Balance** | 183,461 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 9,150 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 4,976 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 4,976 |
| 14 | **12/31/86 Balance** | 197,587 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 5,725 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 5,725 |
| 21 | **12/31/87 Balance** | 203,312 |
| 22 | **Balance per books 12/31/87** | 0 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 11,800 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 11,800 |
| 28 | **12/31/88 Balance** | 215,112 |
| 29 | **Balance per order 12/27/88 (Palm Valley and Remington Forest)** | 245,366 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 12,646 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 12,646 |
| 35 | **12/31/89 Balance** | 473,124 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 12,889 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 12,889 |
| 42 | **12/31/90 Balance** | 486,013 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 486,013 |
| 2 | **Balance per order 12/31/90 (Deep Creek) an 9/30/91 (Lehigh)** | 3,864,857 |
| 3 | Utility Adjustments to ordered balance (1) | 104,577 |
| 4 | 1991 Additions | 53,796 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 53,796 |
| 8 | **12/31/91 Balance** | 4,509,243 |
| 9 | **Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)** | 31,547,662 |
| 10 | Utility Adjustments to ordered balance (1) | (112,538) |
| 11 | 1992 Additions | 1,711,053 |
| 12 | 1992 Retirements | 8,403 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,702,650 |
| 15 | **12/31/92 Balance** | 37,647,016 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | 59,207 |
| 17 | Utility Adjustments to ordered balance (1) | 0 |
| 18 | 1993 Additions | 1,873,078 |
| 19 | 1993 Retirements | 3,429 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 1,869,649 |
| 22 | **12/31/93 Balance** | 39,575,872 |
| 23 | **Balance per order 12/31/93** | 0 |
| 24 | Utility Adjustments to ordered balance (1) | 0 |
| 25 | 1994 Additions | 2,031,153 |
| 26 | 1994 Retirements | 450 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 2,030,703 |
| 29 | **12/31/94 Balance** | 41,606,575 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | 3,437,295 |
| 31 | Utility Adjustments to ordered balance (1) | 0 |
| 32 | 1995 Additions | 1,921,796 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 1,921,796 |
| 36 | **12/31/95 Balance** | 46,965,666 |
| 37 | **Balance per order 12/31/95** | 0 |
| 38 | Utility Adjustments to ordered balance (1) | 0 |
| 39 | 1996 Additions | 1,801,239 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross Up Refunds, 1995 Retirements Due to Plant Interconnects | (43,551) |
| 42 | 1996 Net Additions | 1,757,688 |
| 43 | **12/31/96 Balance** | 48,723,354 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 8,599,778 | 382,231 | 8,982,009 | 22,353 | 9,004,362 | 8,791,218 | 22,350 | 8,813,568 | 0.54% | 47,487 |
| 2 | Line/Main Extensions | 11,277,330 | 623,661 | 11,900,991 | (65,904) | 11,835,087 | 11,589,161 | (65,904) | 11,523,257 | 2.31% | 266,138 |
| 3 | Meter Installation Fees | 7,315,943 | 318,751 | 7,634,694 | 0 | 7,634,694 | 7,475,341 | 0 | 7,475,341 | 0.00% | 0 |
| 4 | Contributed Lines | 10,448,848 | 0 | 10,448,848 | 0 | 10,448,848 | 10,448,848 | 0 | 10,448,848 | 15.07% | 1,574,270 |
| 5 | Cont. Prpty Other than Lines | 3,484,334 | 0 | 3,484,334 | 0 | 3,484,334 | 3,484,334 | 0 | 3,484,334 | 7.01% | 244,293 |
| 6 | Service Installation Fees | 5,839,434 | 476,596 | 6,316,030 | 0 | 6,316,030 | 6,077,767 | 0 | 6,077,767 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 46,965,668 | 1,801,239 | 48,766,907 | (43,551) | 48,723,355 | 47,866,669 | (43,554) | 47,823,115 | 4.46% | 2,132,188 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

**SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 8,599,778 | 8,631,359 | 8,662,939 | 8,694,519 | 8,726,449 | 8,758,379 | 8,791,059 | 8,823,740 | 8,856,270 | 8,888,200 | 8,919,780 | 8,951,360 | 8,982,009 | 382,231 | 8,791,218 |
| 2 | Line/Main Extensions | 11,277,330 | 11,329,277 | 11,381,224 | 11,433,170 | 11,485,117 | 11,537,064 | 11,589,161 | 11,641,257 | 11,693,204 | 11,745,151 | 11,797,098 | 11,849,044 | 11,900,991 | 623,661 | 11,589,161 |
| 3 | Meter Installation Fees | 7,315,943 | 7,341,302 | 7,367,036 | 7,392,995 | 7,419,279 | 7,446,068 | 7,475,626 | 7,503,965 | 7,531,434 | 7,557,868 | 7,583,827 | 7,609,411 | 7,634,694 | 318,751 | 7,475,341 |
| 4 | Contributed Lines | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 10,448,848 | 0 | 10,448,848 |
| 5 | Cont. Prpty Other than Lines | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 3,484,334 | 0 | 3,484,334 |
| 6 | Service Installation Fees | 5,839,434 | 5,877,388 | 5,915,791 | 5,954,495 | 5,993,649 | 6,033,403 | 6,078,257 | 6,121,011 | 6,161,964 | 6,201,268 | 6,239,972 | 6,278,226 | 6,316,030 | 476,586 | 6,077,767 |
| 7 | **TOTAL WATER CIAC** | 46,965,668 | 47,112,507 | 47,260,172 | 47,408,361 | 47,557,676 | 47,708,115 | 47,867,285 | 48,023,155 | 48,176,054 | 48,325,669 | 48,473,858 | 48,621,223 | 48,766,907 | 1,801,239 | 47,866,669 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 31,580 | 31,580 | 31,580 | 31,930 | 31,930 | 32,680 | 32,680 | 32,530 | 31,930 | 31,580 | 31,580 | 30,649 | 382,231 | 191,440 |
| 2 | Line/Main Extensions | 51,947 | 51,947 | 51,947 | 51,947 | 51,947 | 52,097 | 52,097 | 51,947 | 51,947 | 51,947 | 51,947 | 51,947 | 623,661 | 311,831 |
| 3 | Meter Installation Fees | 25,359 | 25,734 | 25,959 | 26,284 | 26,809 | 29,539 | 28,339 | 27,469 | 26,434 | 25,959 | 25,584 | 25,284 | 318,751 | 159,398 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 37,954 | 38,404 | 38,704 | 39,154 | 39,754 | 44,854 | 42,754 | 40,954 | 39,304 | 38,704 | 38,254 | 37,804 | 476,596 | 238,333 |
| 7 | TOTAL NET ADDITIONS | 146,840 | 147,665 | 148,190 | 149,315 | 150,440 | 159,170 | 155,870 | 152,900 | 149,615 | 148,190 | 147,365 | 145,684 | 1,801,239 | 901,002 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 31,580 | 31,580 | 31,580 | 31,930 | 31,930 | 32,680 | 32,680 | 32,530 | 31,930 | 31,580 | 31,580 | 30,649 | 382,231 | 191,440 |
| 2 | Line/Main Extensions | 51,947 | 51,947 | 51,947 | 51,947 | 51,947 | 52,097 | 52,097 | 51,947 | 51,947 | 51,947 | 51,947 | 51,947 | 623,661 | 311,831 |
| 3 | Meter Installation Fees | 25,359 | 25,734 | 25,959 | 26,284 | 26,809 | 29,539 | 28,339 | 27,469 | 26,434 | 25,959 | 25,584 | 25,284 | 318,751 | 159,398 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 37,954 | 38,404 | 38,704 | 39,154 | 39,754 | 44,854 | 42,754 | 40,954 | 39,304 | 38,704 | 38,254 | 37,804 | 476,596 | 238,333 |
| 7 | **TOTAL GROSS ADDITIONS** | 146,840 | 147,665 | 148,190 | 149,315 | 150,440 | 159,170 | 155,870 | 152,900 | 149,615 | 148,190 | 147,365 | 145,684 | 1,801,239 | 901,002 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 22,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,353 | 22,350 |
| 2 | Line/Main Extensions | (65,904) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (65,904) | (65,904) |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | (43,551) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (43,551) | (43,554) |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 37,897 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 1,741 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 1,741 |
| 7 | **12/31/85 Balance** | 39,638 |
| 8 | **Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)** | 915 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 5,348 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 5,348 |
| 14 | **12/31/86 Balance** | 45,901 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 5,587 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 5,587 |
| 21 | **12/31/87 Balance** | 51,488 |
| 22 | **Balance per books 12/31/87** | 0 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 5,837 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 5,837 |
| 28 | **12/31/88 Balance** | 57,326 |
| 29 | **Balance per order 12/27/88 (Palm Valley and Remington Forest)** | 41,559 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 14,369 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 14,369 |
| 35 | **12/31/89 Balance** | 113,253 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 15,034 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 15,034 |
| 42 | **12/31/90 Balance** | 128,287 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | Description (1) | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 126,287 |
| 2 | **Balance per order 12/31/90 (Deep Creek) and 9/30/90 (Lehigh)** | 816,205 |
| 3 | Utility Adjustments to ordered balance (1) | 68,812 |
| 4 | 1991 Additions | 37,565 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 37,565 |
| 8 | **12/31/91 Balance** | 1,050,869 |
| 9 | **Balance per order 12/31/91 (Uniform Plants, excluding Burnt Store)** | 4,798,817 |
| 10 | Utility Adjustments to ordered balance (1) | (8,217) |
| 11 | 1992 Additions | 942,056 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 942,056 |
| 15 | **12/31/92 Balance** | 6,783,525 |
| 16 | **Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)** | 22,407 |
| 17 | Utility Adjustments to ordered balance (1) | 0 |
| 18 | 1993 Additions | 1,050,554 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 1,050,554 |
| 22 | **12/31/93 Balance** | 7,856,486 |
| 23 | **Balance per order 12/31/93** | 0 |
| 24 | Utility Adjustments to ordered balance (1) | 0 |
| 25 | 1994 Additions | 1,257,010 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 1,257,010 |
| 29 | **12/31/94 Balance** | 9,113,496 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | 864,275 |
| 31 | Utility Adjustments to ordered balance (1) | 0 |
| 32 | 1995 Additions | 1,420,071 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 1,420,071 |
| 36 | **12/31/95 Balance** | 11,397,842 |
| 37 | **Balance per order 12/31/95** | 0 |
| 38 | Utility Adjustments to ordered balance (1) | 0 |
| 39 | 1996 Additions | 1,481,846 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | (42,920) |
| 42 | 1996 Net Additions | 1,438,926 |
| 43 | **12/31/96 Balance** | 12,836,768 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| Line No. | (1) Classification | (2) 1996 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) 1996 AVERAGE BALANCE Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance | (10) 1996 NON-USED & USEFUL Percentage | (11) Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 2,873,650 | 332,313 | 3,205,963 | 0 | 3,205,963 | 3,039,808 | 0 | 3,039,808 | 0.30% | 9,141 |
| 2 | Line/Main Extensions | 2,327,490 | 269,210 | 2,596,700 | (42,920) | 2,553,780 | 2,462,098 | (42,920) | 2,419,178 | 1.68% | 40,539 |
| 3 | Meter Installation Fees | 1,845,995 | 373,775 | 2,219,770 | 0 | 2,219,770 | 2,032,885 | 0 | 2,032,885 | 0.00% | 0 |
| 4 | Contributed Lines | 2,075,501 | 244,292 | 2,319,793 | 0 | 2,319,793 | 2,197,649 | 0 | 2,197,649 | 11.87% | 260,936 |
| 5 | Cont. Prpty Other than Lines | 1,140,043 | 110,306 | 1,250,349 | 0 | 1,250,349 | 1,195,200 | 0 | 1,195,200 | 7.39% | 88,357 |
| 6 | Service Installation Fees | 1,135,169 | 151,950 | 1,287,119 | 0 | 1,287,119 | 1,211,142 | 0 | 1,211,142 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 11,397,848 | 1,481,846 | 12,879,694 | (42,920) | 12,836,774 | 12,138,782 | (42,920) | 12,095,862 | 3.30% | 398,973 |

Column:
(10) from Schedule A-9 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Classification | Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Ave. Utility Balance 1996 |
| 1 | Plant Capacity Fees | 2,873,650 | 2,901,343 | 2,929,036 | 2,956,729 | 2,984,422 | 3,012,115 | 3,039,805 | 3,067,498 | 3,095,191 | 3,122,884 | 3,150,577 | 3,178,270 | 3,205,963 | 332,313 | 3,039,808 |
| 2 | Line/Main Extensions | 2,327,490 | 2,349,923 | 2,372,356 | 2,394,789 | 2,417,222 | 2,439,655 | 2,462,102 | 2,484,535 | 2,506,968 | 2,529,401 | 2,551,834 | 2,574,267 | 2,596,700 | 269,210 | 2,462,096 |
| 3 | Meter Installation Fees | 1,845,995 | 1,877,147 | 1,908,299 | 1,939,451 | 1,970,603 | 2,001,755 | 2,032,858 | 2,064,010 | 2,095,162 | 2,126,314 | 2,157,466 | 2,188,618 | 2,219,770 | 373,775 | 2,032,885 |
| 4 | Contributed Lines | 2,075,501 | 2,095,858 | 2,116,215 | 2,136,572 | 2,156,929 | 2,177,286 | 2,197,651 | 2,218,008 | 2,238,365 | 2,258,722 | 2,279,079 | 2,299,436 | 2,319,793 | 244,292 | 2,197,649 |
| 5 | Cont. Prpty Other than Lines | 1,140,043 | 1,149,233 | 1,158,423 | 1,167,613 | 1,176,803 | 1,185,993 | 1,195,209 | 1,204,399 | 1,213,589 | 1,222,779 | 1,231,969 | 1,241,159 | 1,250,349 | 110,306 | 1,195,200 |
| 6 | Service Installation Fees | 1,135,169 | 1,147,836 | 1,160,503 | 1,173,170 | 1,185,837 | 1,198,504 | 1,211,117 | 1,223,784 | 1,236,451 | 1,249,118 | 1,261,785 | 1,274,452 | 1,287,119 | 151,950 | 1,211,142 |
| 7 | TOTAL ACC. AMORT. CIAC | 11,397,848 | 11,521,340 | 11,644,832 | 11,768,324 | 11,891,816 | 12,015,308 | 12,138,742 | 12,262,234 | 12,385,726 | 12,509,218 | 12,632,710 | 12,756,202 | 12,879,694 | 1,481,846 | 12,138,782 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 27,693 | 27,693 | 27,693 | 27,693 | 27,693 | 27,690 | 27,693 | 27,693 | 27,693 | 27,693 | 27,693 | 27,693 | 332,313 | 166,158 |
| 2 | Line/Main Extensions | 22,433 | 22,433 | 22,433 | 22,433 | 22,433 | 22,447 | 22,433 | 22,433 | 22,433 | 22,433 | 22,433 | 22,433 | 269,210 | 134,606 |
| 3 | Meter Installation Fees | 31,152 | 31,152 | 31,152 | 31,152 | 31,152 | 31,103 | 31,152 | 31,152 | 31,152 | 31,152 | 31,152 | 31,152 | 373,775 | 186,890 |
| 4 | Contributed Lines | 20,357 | 20,357 | 20,357 | 20,357 | 20,357 | 20,365 | 20,357 | 20,357 | 20,357 | 20,357 | 20,357 | 20,357 | 244,292 | 122,148 |
| 5 | Cont. Prpty Other than Lines | 9,190 | 9,190 | 9,190 | 9,190 | 9,190 | 9,216 | 9,190 | 9,190 | 9,190 | 9,190 | 9,190 | 9,190 | 110,306 | 55,157 |
| 6 | Service Installation Fees | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 | 12,613 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 | 151,950 | 75,973 |
| 7 | **TOTAL NET ADDITIONS** | 123,492 | 123,492 | 123,492 | 123,492 | 123,492 | 123,434 | 123,492 | 123,492 | 123,492 | 123,492 | 123,492 | 123,492 | 1,481,846 | 740,934 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 27,693 | 27,693 | 27,693 | 27,693 | 27,693 | 27,690 | 27,693 | 27,693 | 27,693 | 27,693 | 27,693 | 27,693 | 332,313 | 166,156 |
| 2 | Line/Main Extensions | 22,433 | 22,433 | 22,433 | 22,433 | 22,433 | 22,447 | 22,433 | 22,433 | 22,433 | 22,433 | 22,433 | 22,433 | 269,210 | 134,606 |
| 3 | Meter Installation Fees | 31,152 | 31,152 | 31,152 | 31,152 | 31,152 | 31,103 | 31,152 | 31,152 | 31,152 | 31,152 | 31,152 | 31,152 | 373,775 | 186,890 |
| 4 | Contributed Lines | 20,357 | 20,357 | 20,357 | 20,357 | 20,357 | 20,365 | 20,357 | 20,357 | 20,357 | 20,357 | 20,357 | 20,357 | 244,292 | 122,148 |
| 5 | Cont. Prpty Other than Lines | 9,190 | 9,190 | 9,190 | 9,190 | 9,190 | 9,216 | 9,190 | 9,190 | 9,190 | 9,190 | 9,190 | 9,190 | 110,306 | 55,157 |
| 6 | Service Installation Fees | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 | 12,613 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 | 151,950 | 75,973 |
| 7 | **TOTAL GROSS ADDITIONS** | 123,492 | 123,492 | 123,492 | 123,492 | 123,492 | 123,434 | 123,492 | 123,492 | 123,492 | 123,492 | 123,492 | 123,492 | 1,481,846 | 740,934 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | (42,920) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (42,920) | (42,920) |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | (42,920) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (42,920) | (42,920) |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | **PRESENT ANNUAL AFUDC RATE =** | see below | (b) |
| 13 | | | | | | |
| 14 | | | | **PROPOSED ANNUAL AFUDC RATE =** | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | | **PROPOSED MONTHLY AFUDC RATE =** | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | *Tax Credits - Weighted Cost* | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% | (d) | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |



*Note: May not cross foot due to rounding.*

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (1) PLANT NAME | (2) PLANT TYPE | (3) COUNTY | (4) ORDER NO. | (5) AFUDC RATES PRESENT ANNUAL | (6) PROPOSED ANNUAL | (7) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) PROPOSED ANNUAL | (14) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washinglor | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | PROPOSED ANNUAL | PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

**FPSC**
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 478,807 |
| 2 | Utility Adjustments to Beginning Balance | 660,789 |
| 3 | **Restated Balance 12/31/91** | 1,139,596 |
| 4 | 1992 Additions | 330,408 |
| 5 | 1992 Adjustments | (6,500) |
| 6 | **12/31/92 Balance** | 1,463,504 |
| 7 | 1993 Additions | 1,316,618 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 2,780,122 |
| 10 | 1994 Additions | 643,349 |
| 11 | 1994 Adjustments | (26,000) |
| 12 | **12/31/94 Balance** | 3,397,471 |
| 13 | 1995 Additions | 2,221,020 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 5,618,491 |
| 16 | 1996 Additions | 884,000 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 6,502,491 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 5,618,491 |
| 20 | Jan | 5,692,158 |
| 21 | Feb | 5,765,824 |
| 22 | Mar | 5,839,491 |
| 23 | Apr | 5,913,158 |
| 24 | May | 5,986,824 |
| 25 | Jun | 6,060,491 |
| 26 | Jul | 6,134,158 |
| 27 | Aug | 6,207,824 |
| 28 | Sep | 6,281,491 |
| 29 | Oct | 6,355,158 |
| 30 | Nov | 6,428,824 |
| 31 | Ending Balance 12/31/96 | 6,502,491 |
| 32 | Average Balance | 6,060,491 |
| 33 | Non-used and Useful Percentage | 45.65% |
| 34 | Non-used and Useful Amount | 2,766,863 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,483,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,764 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,848 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,262 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (306,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction in Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | GROSS UTILITY PLANT | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | *NET UTILITY PLANT* | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | INVESTMENT IN UTILITY PLANT | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | TOTAL OTHER INVESTMENTS | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | TOTAL CASH | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,548 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (383,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,857,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

**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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid In Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | EQUITY CAPITAL AND LIABILITIES | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,969 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 328,661,759 | 325,796,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,857,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS BALANCE** | | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| 1 | 12/31/91 Balance per Order No. 93-0423 Dated 3/22/93 | (64,578) | | 12/31/91 Balance per Order No. 93-0423 Dated 3/22/93 | 24,668 | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | (64,578) | | 12/31/91 Adjusted Balance | 24,668 | |
| | | | | 1992 Amortization Expense | 635 | |
| 5 | 12/31/92 BALANCE | (64,578) | | 12/31/92 BALANCE | 25,303 | |
| 6 | | | | 1993 Amortization Expense | 635 | |
| 7 | 12/31/93 BALANCE | (64,578) | | 12/31/93 BALANCE | 25,938 | |
| 8 | | | | 1994 Amortization Expense | 635 | |
| 9 | 12/31/94 BALANCE | (64,578) | | 12/31/94 BALANCE | 26,573 | |
| 10 | | | | 1995 Amortization Expense | 635 | |
| 11 | 12/31/95 BALANCE | (64,578) | | 12/31/95 BALANCE | 27,208 | |
| 12 | | | | 1996 Amortization Expense | 635 | |
| 13 | **12/31/96 BALANCE** | (64,578) | (64,578) | **12/31/96 BALANCE** | 27,843 | 27,526 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances *are the same as year-end balances for the test period. Year-end balances remain unchanged* from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | | |
| 14 | Average Balance | (64,578) | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % (1) | (1.74%) | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 1,121 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 27,526 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % (1) | (3.32%) | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | (915) | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 206 | | A-7 (W) |

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

## SCHEDULE OF OTHER - WATER - 1996
### DEFERRED DEBITS

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 24,427,790 | 0 | 24,427,790 | 7,768,334 | 32,196,124 | 31.80% | B-4(W),B-3(W) |
| 3 | Other Revenue | 605,315 | 0 | 605,315 | 0 | 605,315 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 25,033,105 | 0 | 25,033,105 | 7,768,334 | 32,801,439 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | *Operation and Maintenance* | 16,227,303 | 739,621 | 16,966,924 | 0 | 16,966,924 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 3,912,778 | 0 | 3,912,778 | 0 | 3,912,778 | | B-13(W) |
| 8 | Amortization | (689) | 0 | (689) | 0 | (689) | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 3,091,472 | 49,122 | 3,140,595 | 349,577 (A) | 3,490,172 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (887,661) | (327,108) | (1,214,770) | 2,861,786 (B) | 1,647,016 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 22,343,203 | 461,635 | 22,804,838 | 3,211,363 | 26,016,201 | | |
| 12 | **NET OPERATING INCOME** | 2,689,902 | (461,635) | 2,228,267 | 4,556,971 | 6,785,238 | | |
| 13 | ***RATE BASE*** | 64,723,034 | 1,119,849 | 65,842,883 | | 65,842,883 | | A-1(W) |
| 14 | **RATE OF RETURN** | 4.16% | | 3.38% | | 10.31% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**Company: SSU / Total Company - Conventional Treatment**
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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 24,427,790 | 0 | 24,427,790 | 7,781,587 | | 32,209,377 | 31.86% | B-4(W),B-3(W) |
| 3 | Other Revenue | 605,315 | 0 | 605,315 | 0 | | 605,315 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 25,033,105 | 0 | 25,033,105 | 7,781,587 | | 32,814,692 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 16,227,303 | 739,621 | 16,966,924 | 0 | | 16,966,924 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 3,912,778 | 0 | 3,912,778 | 0 | | 3,912,778 | | B-13(W) |
| 8 | Amortization | (689) | 0 | (689) | 0 | | (689) | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 3,091,472 | 49,122 | 3,140,595 | 350,173 | (A) | 3,490,768 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (887,661) | (327,108) | (1,214,770) | 2,866,667 | (B) | 1,651,897 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 22,343,203 | 461,635 | 22,804,838 | 3,216,840 | | 26,021,678 | | |
| 12 | **NET OPERATING INCOME** | 2,689,902 | (461,635) | 2,228,267 | 4,564,747 | | 6,793,014 | | |
| 13 | **RATE BASE** | 64,723,034 | 1,119,849 | 65,842,883 | | | 65,842,883 | | A-1(W) |
| 14 | **RATE OF RETURN** | 4.16% | | 3.38% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 12.25% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 10.32% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 65,842,883 | 65,842,883 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 6,793,014 | 6,785,240 | | |
| 7 | Adjusted Income Under Present Rates | 2,228,267 | 2,228,267 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 4,564,747 | 4,556,973 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 7,431,416 | 7,418,759 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 7,781,587 | 7,768,334 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 7,431,416 | 7,418,759 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 2,866,669 | 2,861,786 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 350,171 | 349,575 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 4,564,747 | 4,556,973 | | B-1(W)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. Marco Shores Raw Water Purchase | 65,225 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 299,215 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 208,936 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 28,003 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | (164,267) | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 302,508 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 739,621 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. Amortization of Marco Island Raw Water Purchase Agreement | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 35,868 | |
| 37 | | | |
| 38 | 2. Property Tax Adjustment for New Acquisitions | 85,470 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 251,091 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (323,307) | |
| 43 | | | |
| 44 | | 49,122 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (327,108) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (327,108) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 461,635 | |

7/27/95 1:00 PM B03W.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

**Company: SSU / Total Company - Conventional Treatment**
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 revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured *commercial and provide an explanation.*

**FPSC**
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 21,960,766 | 0 | 21,960,766 |
| 4 | 461.2 Metered - Commercial | 1,860,988 | 0 | 1,860,988 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 3,374 | 0 | 3,374 |
| 7 | 461.5 Metered - Multi-Family | 335,631 | 0 | 335,631 |
| 8 | Subtotal Water Sales | 24,160,759 | 0 | 24,160,759 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 55,042 | 0 | 55,042 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 211,989 | 0 | 211,989 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 Unbilled Revenues | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 267,031 | 0 | 267,031 |
| 18 | **TOTAL WATER SALES** | 24,427,790 | 0 | 24,427,790 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 605,315 | 0 | 605,315 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 605,315 | 0 | 605,315 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 25,033,105 | 0 | 25,033,105 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

**FPSC**
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 Salaries & Wages - Employees | 6,348,552 | 448,355 | 6,796,907 | 2,406,540 | 114,672 | 2,521,212 | 1,087,474 | 112,531 | 1,200,004 | 2,854,538 | 221,153 | 3,075,691 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits (1) | 1,586,505 | 36,447 | 1,622,952 | 601,396 | 0 | 601,396 | 271,760 | 15,172 | 286,932 | 713,349 | 21,275 | 734,624 |
| 4 | 610 Purchased Water | 1,931,740 | (67,367) | 1,864,373 | 1,931,740 | (67,367) | 1,864,373 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 1,502,140 | 6,682 | 1,508,822 | 1,450,570 | 186 | 1,450,756 | 3,565 | 0 | 3,565 | 48,005 | 6,496 | 54,501 |
| 6 | 616 Fuel for Power Production | 26,076 | 0 | 26,076 | 26,076 | 0 | 26,076 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 443,267 | (31,860) | 411,407 | 443,267 | (31,860) | 411,407 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 934,919 | 34,081 | 969,000 | 746,286 | 0 | 746,286 | 57,833 | 6,011 | 63,843 | 130,800 | 28,071 | 158,871 |
| 9 | 631 Contractual Services - Eng. | 21,897 | 0 | 21,897 | 0 | 0 | 0 | 0 | 0 | 0 | 21,897 | 0 | 21,897 |
| 10 | 632 Contractual Services - Acct. | 116,256 | 0 | 116,256 | 0 | 0 | 0 | 0 | 0 | 0 | 116,256 | 0 | 116,256 |
| 11 | 633 Contractual Services - Legal | 70,052 | 0 | 70,052 | 0 | 0 | 0 | 0 | 0 | 0 | 70,052 | 0 | 70,052 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 462,156 | 106,060 | 568,216 | 281,490 | 21,808 | 303,298 | 0 | 0 | 0 | 180,666 | 84,252 | 264,918 |
| 14 | 641 Rental of Real Building/Real Property | 109,622 | 16,281 | 125,903 | 5,679 | 0 | 5,679 | 0 | 0 | 0 | 103,943 | 16,281 | 120,224 |
| 15 | 642 Rental of Equipment | 16,209 | 2,831 | 19,040 | 11,452 | 0 | 11,452 | 0 | 0 | 0 | 4,757 | 2,831 | 7,588 |
| 16 | 650 Transportation Expense | 337,512 | 7,622 | 345,135 | 245,766 | 0 | 245,766 | 40,913 | 5,118 | 46,031 | 50,833 | 2,505 | 53,338 |
| 17 | 656 Insurance - Vehicle | 79,693 | 0 | 79,693 | 0 | 0 | 0 | 0 | 0 | 0 | 79,693 | 0 | 79,693 |
| 18 | 657 Insurance - General Liability | 163,817 | 33,998 | 197,814 | 0 | 0 | 0 | 0 | 0 | 0 | 163,817 | 33,998 | 197,814 |
| 19 | 658 Insurance - Workman's Comp (2) | 108,557 | 1,644 | 110,201 | 41,149 | 0 | 41,149 | 18,596 | 1,038 | 19,634 | 48,813 | 606 | 49,418 |
| 20 | 659 Insurance - Other | 16,264 | 0 | 16,264 | 0 | 0 | 0 | 0 | 0 | 0 | 16,264 | 0 | 16,264 |
| 21 | 660 Advertising Expense | 17,744 | 15,997 | 33,741 | 0 | 0 | 0 | 0 | 0 | 0 | 17,744 | 15,997 | 33,741 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 350,132 | 0 | 350,132 | 0 | 0 | 0 | 0 | 0 | 0 | 350,132 | 0 | 350,132 |
| 23 | 667 Reg. Comm. Exp. - Other | 38,638 | 0 | 38,638 | 0 | 0 | 0 | 0 | 0 | 0 | 38,638 | 0 | 38,638 |
| 24 | 670 Bad Debt Expense | 142,328 | 15,387 | 157,715 | 0 | 0 | 0 | 142,328 | 15,387 | 157,715 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 1,403,227 | 113,463 | 1,516,690 | 239,742 | 0 | 239,742 | 356,986 | 20,614 | 377,600 | 806,499 | 92,849 | 899,348 |
| 26 | **TOTAL WATER O & M EXPENSES** | 16,227,303 | 739,621 | 16,966,924 | 8,431,153 | 37,438 | 8,468,591 | 1,979,454 | 175,871 | 2,155,325 | 5,816,696 | 526,312 | 6,343,008 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

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

**FPSC**
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 528,102 | 488,876 | 558,545 | 537,781 | 541,714 | 534,701 | 531,087 | 530,719 | 519,164 | 534,770 | 516,238 | 526,855 | 6,348,552 | 448,355 | 6,796,907 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 131,973 | 122,170 | 139,580 | 134,391 | 135,374 | 133,622 | 132,719 | 132,627 | 129,739 | 133,639 | 129,008 | 131,661 | 1,586,504 | 36,447 | 1,622,951 |
| 4 | 610.1-.8 Purchased Water | 159,927 | 158,523 | 161,858 | 165,523 | 165,523 | 161,853 | 161,253 | 159,523 | 159,858 | 159,523 | 159,023 | 159,353 | 1,931,740 | (67,367) | 1,864,373 |
| 5 | 615.1-.8 Purchased Power | 121,163 | 120,526 | 122,690 | 128,145 | 132,305 | 132,126 | 129,872 | 125,875 | 124,098 | 121,896 | 122,091 | 121,365 | 1,502,143 | 6,682 | 1,508,825 |
| 6 | 616.1-.8 Fuel for Power Production | 2,040 | 1,337 | 4,628 | 2,984 | 498 | 936 | 2,650 | 1,238 | 3,538 | 3,155 | 2,341 | 733 | 26,076 | 0 | 26,076 |
| 7 | 618.1-.8 Chemicals | 37,968 | 42,371 | 35,435 | 38,868 | 35,089 | 35,046 | 37,009 | 39,176 | 36,479 | 38,052 | 33,550 | 35,224 | 443,267 | (31,860) | 411,407 |
| 8 | 620.1-.8 Materials & Supplies | 75,104 | 100,290 | 95,410 | 69,482 | 84,146 | 70,882 | 71,782 | 76,184 | 78,265 | 73,213 | 76,926 | 63,235 | 934,928 | 34,081 | 969,009 |
| 9 | 631.1-.8 Contractual Services - Eng. | 1,800 | 1,727 | 1,876 | 1,871 | 1,844 | 1,821 | 1,838 | 1,840 | 1,816 | 1,857 | 1,790 | 1,818 | 21,892 | 0 | 21,892 |
| 10 | 632.1-.8 Contractual Services - Acct. | 9,554 | 9,170 | 9,959 | 9,936 | 9,788 | 9,667 | 9,756 | 9,768 | 9,644 | 9,658 | 9,505 | 9,651 | 116,256 | 0 | 116,256 |
| 11 | 633.1-.8 Contractual Services - Legal | 5,757 | 5,525 | 6,001 | 5,987 | 5,898 | 5,825 | 5,879 | 5,886 | 5,811 | 5,940 | 5,727 | 5,815 | 70,057 | 0 | 70,057 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 30,298 | 34,955 | 39,994 | 46,129 | 33,204 | 40,766 | 42,486 | 40,504 | 42,881 | 40,453 | 34,747 | 35,740 | 462,158 | 106,060 | 568,218 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 8,542 | 10,436 | 8,904 | 8,884 | 9,898 | 8,643 | 8,723 | 9,881 | 8,623 | 8,814 | 9,645 | 8,629 | 109,622 | 16,281 | 125,903 |
| 15 | 642.1-.8 Rental of Equipment | 1,227 | 1,716 | 1,320 | 1,590 | 1,511 | 1,187 | 1,413 | 1,782 | 1,040 | 1,081 | 1,404 | 937 | 16,209 | 2,831 | 19,040 |
| 16 | 650.1-.8 Transportation Expense | 28,192 | 27,582 | 28,269 | 28,232 | 28,178 | 28,079 | 28,212 | 28,272 | 28,038 | 28,354 | 27,984 | 28,120 | 337,514 | 7,622 | 345,136 |
| 17 | 656.1-.8 Insurance - Vehicle | 6,549 | 6,286 | 6,827 | 6,811 | 6,710 | 6,627 | 6,688 | 6,696 | 6,611 | 6,757 | 6,515 | 6,616 | 79,696 | 0 | 79,696 |
| 18 | 657.1-.8 Insurance - General Liability | 13,463 | 12,921 | 14,033 | 14,001 | 13,793 | 13,622 | 13,747 | 13,765 | 13,589 | 13,890 | 13,393 | 13,599 | 163,816 | 33,998 | 197,814 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 9,031 | 8,360 | 9,551 | 9,196 | 9,263 | 9,143 | 9,082 | 9,075 | 8,878 | 9,145 | 8,828 | 9,009 | 108,557 | 1,644 | 110,201 |
| 20 | 659.1-.8 Insurance - Other | 1,337 | 1,283 | 1,393 | 1,390 | 1,369 | 1,352 | 1,365 | 1,367 | 1,349 | 1,379 | 1,330 | 1,350 | 16,261 | 0 | 16,261 |
| 21 | 660.1-.8 Advertising Expense | 1,458 | 1,400 | 1,520 | 1,516 | 1,494 | 1,475 | 1,489 | 1,491 | 1,472 | 1,505 | 1,451 | 1,473 | 17,745 | 15,997 | 33,742 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 28,775 | 27,617 | 29,993 | 29,925 | 29,480 | 29,115 | 29,383 | 29,420 | 29,045 | 29,689 | 28,625 | 29,066 | 350,133 | 0 | 350,133 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 3,175 | 3,048 | 3,310 | 3,302 | 3,253 | 3,213 | 3,242 | 3,247 | 3,205 | 3,276 | 3,159 | 3,207 | 38,640 | 0 | 38,640 |
| 24 | 670.1-.8 Bad Debt Expense | 11,889 | 10,851 | 12,040 | 11,946 | 11,962 | 11,820 | 12,151 | 12,022 | 11,716 | 12,169 | 11,739 | 12,000 | 142,329 | 15,387 | 157,716 |
| 25 | 675.1-.8 Miscellaneous Expenses | 119,134 | 111,404 | 127,762 | 120,255 | 121,507 | 120,933 | 114,385 | 114,567 | 112,392 | 115,903 | 112,242 | 112,741 | 1,403,223 | 113,463 | 1,516,686 |
| 26 | **TOTAL WATER O & M EXPENSES** | 1,336,459 | 1,308,374 | 1,420,895 | 1,378,146 | 1,383,820 | 1,362,458 | 1,356,211 | 1,354,926 | 1,336,253 | 1,354,317 | 1,317,259 | 1,318,187 | 16,227,318 | 739,621 | 16,966,939 |

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





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 202,663 | 180,815 | 222,031 | 202,539 | 209,822 | 207,015 | 198,691 | 199,009 | 192,847 | 199,743 | 193,170 | 198,197 | 2,406,540 | 114,672 | 2,521,212 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 50,645 | 45,186 | 55,486 | 50,614 | 52,435 | 51,733 | 49,653 | 49,732 | 48,192 | 49,916 | 48,273 | 49,529 | 601,396 | 0 | 601,396 |
| 4 | 610.1-.6 Purchased Water | 159,927 | 158,523 | 161,858 | 165,523 | 165,523 | 161,853 | 161,253 | 159,523 | 159,858 | 159,523 | 159,023 | 159,353 | 1,931,740 | (67,367) | 1,864,373 |
| 5 | 615.1-.6 Purchased Power | 116,920 | 116,468 | 118,276 | 123,743 | 127,963 | 127,838 | 125,539 | 121,540 | 119,822 | 117,521 | 117,872 | 117,069 | 1,450,570 | 186 | 1,450,756 |
| 6 | 616.1-.6 Fuel for Power Production | 2,040 | 1,337 | 4,628 | 2,964 | 498 | 936 | 2,650 | 1,238 | 3,538 | 3,155 | 2,341 | 733 | 26,076 | 0 | 26,076 |
| 7 | 618.1-.6 Chemicals | 37,968 | 42,371 | 35,435 | 38,868 | 35,089 | 35,046 | 37,009 | 39,176 | 35,479 | 38,052 | 33,550 | 35,224 | 443,267 | (31,860) | 411,407 |
| 8 | 620.1-.6 Materials & Supplies | 59,523 | 85,564 | 79,313 | 53,449 | 58,264 | 55,202 | 55,868 | 60,308 | 62,654 | 57,177 | 61,462 | 47,500 | 746,286 | 0 | 746,286 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | 15,450 | 20,705 | 24,518 | 30,688 | 17,992 | 25,742 | 27,325 | 25,324 | 27,894 | 25,134 | 19,977 | 20,742 | 281,490 | 21,808 | 303,298 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 2,238 | 0 | 0 | 1,147 | 0 | 0 | 1,147 | 0 | 0 | 1,147 | 0 | 5,679 | 0 | 5,679 |
| 15 | 642.1-.6 Rental of Equipment | 836 | 1,341 | 912 | 1,183 | 1,110 | 792 | 1,013 | 1,382 | 646 | 678 | 1,016 | 542 | 11,452 | 0 | 11,452 |
| 16 | 650.1-.6 Transportation Expense | 20,596 | 20,453 | 20,453 | 20,453 | 20,453 | 20,454 | 20,453 | 20,545 | 20,453 | 20,545 | 20,453 | 20,450 | 245,766 | 0 | 245,766 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 3,466 | 3,092 | 3,797 | 3,463 | 3,588 | 3,540 | 3,398 | 3,403 | 3,296 | 3,416 | 3,303 | 3,389 | 41,149 | 0 | 41,149 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 23,032 | 20,575 | 28,478 | 21,364 | 23,549 | 24,220 | 16,226 | 16,647 | 16,103 | 15,995 | 16,862 | 15,691 | 239,742 | 0 | 239,742 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 693,066 | 698,668 | 755,186 | 714,872 | 727,435 | 714,372 | 699,078 | 698,975 | 690,783 | 691,854 | 676,448 | 668,420 | 8,431,153 | 37,438 | 8,468,591 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

**FPSC**
Schedule: B-5(W)
Page 4 of 9
*Preparer: Kimball*

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 | Salaries & Wages - Employees | 90,843 | 82,910 | 91,991 | 91,273 | 91,552 | 90,315 | 92,844 | 91,856 | 89,520 | 92,982 | 89,695 | 91,691 | 1,087,474 | 112,531 | 1,200,004 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 22,702 | 20,719 | 22,988 | 22,809 | 22,879 | 22,570 | 23,202 | 22,955 | 22,371 | 23,236 | 22,415 | 22,914 | 271,760 | 15,172 | 286,932 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 298 | 272 | 302 | 299 | 300 | 296 | 304 | 301 | 294 | 305 | 294 | 301 | 3,565 | 0 | 3,565 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 4,831 | 4,409 | 4,892 | 4,854 | 4,869 | 4,803 | 4,938 | 4,885 | 4,761 | 4,945 | 4,770 | 4,876 | 57,833 | 6,011 | 63,843 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 3,418 | 3,119 | 3,461 | 3,434 | 3,444 | 3,398 | 3,493 | 3,456 | 3,368 | 3,498 | 3,375 | 3,450 | 40,913 | 5,118 | 46,031 |
| 17 | 656.7 | *Insurance - Vehicle* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 1,553 | 1,418 | 1,573 | 1,561 | 1,566 | 1,544 | 1,588 | 1,571 | 1,531 | 1,590 | 1,534 | 1,568 | 18,596 | 1,038 | 19,634 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 11,889 | 10,851 | 12,040 | 11,946 | 11,982 | 11,820 | 12,151 | 12,022 | 11,716 | 12,169 | 11,739 | 12,000 | 142,328 | 15,387 | 157,715 |
| 25 | 675.7 | Miscellaneous Expenses | 29,821 | 27,217 | 30,198 | 29,962 | 30,054 | 29,648 | 30,478 | 30,154 | 29,387 | 30,523 | 29,444 | 30,099 | 356,986 | 20,614 | 377,600 |
| 26 | | TOTAL WATER ALLOCATED CUST ACCTS EXP. | 165,355 | 150,916 | 167,444 | 166,139 | 166,646 | 164,395 | 168,998 | 167,200 | 162,947 | 169,249 | 163,266 | 166,899 | 1,979,454 | 175,871 | 2,155,325 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

**FPSC**
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 234,596 | 225,151 | 244,523 | 243,969 | 240,339 | 237,371 | 239,552 | 239,854 | 236,798 | 242,045 | 233,373 | 238,967 | 2,854,538 | 221,153 | 3,075,691 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 58,626 | 56,265 | 61,106 | 60,968 | 60,061 | 59,319 | 59,864 | 59,939 | 59,176 | 60,487 | 58,320 | 59,218 | 713,349 | 21,275 | 734,624 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 3,945 | 3,786 | 4,112 | 4,103 | 4,042 | 3,992 | 4,029 | 4,034 | 3,982 | 4,070 | 3,925 | 3,985 | 48,005 | 6,496 | 54,501 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 10,750 | 10,317 | 11,205 | 11,179 | 11,013 | 10,877 | 10,977 | 10,991 | 10,851 | 11,091 | 10,694 | 10,858 | 130,800 | 28,071 | 158,871 |
| 9 | 631.8 | Contractual Services - Eng. | 1,800 | 1,727 | 1,876 | 1,871 | 1,844 | 1,821 | 1,838 | 1,840 | 1,816 | 1,857 | 1,790 | 1,818 | 21,897 | 0 | 21,897 |
| 10 | 632.8 | Contractual Services - Acct. | 9,554 | 9,170 | 9,959 | 9,936 | 9,788 | 9,667 | 9,756 | 9,768 | 9,644 | 9,858 | 9,505 | 9,651 | 116,256 | 0 | 116,256 |
| 11 | 633.8 | Contractual Services - Legal | 5,757 | 5,525 | 6,001 | 5,987 | 5,898 | 5,825 | 5,879 | 5,886 | 5,811 | 5,940 | 5,727 | 5,815 | 70,052 | 0 | 70,052 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 14,848 | 14,250 | 15,476 | 15,441 | 15,211 | 15,023 | 15,161 | 15,181 | 14,987 | 15,319 | 14,770 | 14,998 | 180,666 | 84,252 | 264,918 |
| 14 | 641.8 | Rental of Real Building/Real Property | 8,542 | 8,199 | 8,904 | 8,884 | 8,752 | 8,643 | 8,723 | 8,734 | 8,623 | 8,814 | 8,498 | 8,629 | 103,943 | 16,281 | 120,224 |
| 15 | 642.8 | Rental of Equipment | 391 | 375 | 408 | 407 | 401 | 396 | 399 | 400 | 395 | 403 | 389 | 395 | 4,757 | 2,831 | 7,588 |
| 16 | 650.8 | Transportation Expense | 4,178 | 4,009 | 4,354 | 4,345 | 4,280 | 4,227 | 4,266 | 4,271 | 4,217 | 4,310 | 4,156 | 4,220 | 50,833 | 2,505 | 53,338 |
| 17 | 656.8 | Insurance - Vehicle | 6,549 | 6,286 | 6,827 | 6,811 | 6,710 | 6,627 | 6,688 | 6,696 | 6,611 | 6,757 | 6,515 | 6,616 | 79,693 | 0 | 79,693 |
| 18 | 657.8 | Insurance - General Liability | 13,463 | 12,921 | 14,033 | 14,001 | 13,793 | 13,622 | 13,747 | 13,765 | 13,589 | 13,890 | 13,393 | 13,599 | 163,817 | 33,998 | 197,814 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 4,012 | 3,850 | 4,181 | 4,172 | 4,110 | 4,059 | 4,096 | 4,101 | 4,049 | 4,139 | 3,991 | 4,052 | 48,813 | 606 | 49,418 |
| 20 | 659.8 | Insurance - Other | 1,337 | 1,283 | 1,393 | 1,390 | 1,369 | 1,352 | 1,365 | 1,367 | 1,349 | 1,379 | 1,330 | 1,350 | 16,264 | 0 | 16,264 |
| 21 | 660.8 | Advertising Expense | 1,458 | 1,400 | 1,520 | 1,516 | 1,494 | 1,475 | 1,489 | 1,491 | 1,472 | 1,505 | 1,451 | 1,473 | 17,744 | 15,997 | 33,741 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 28,775 | 27,617 | 29,993 | 29,925 | 29,480 | 29,115 | 29,383 | 29,420 | 29,045 | 29,689 | 28,625 | 29,066 | 350,132 | 0 | 350,132 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 3,175 | 3,048 | 3,310 | 3,302 | 3,253 | 3,213 | 3,242 | 3,247 | 3,205 | 3,276 | 3,159 | 3,207 | 38,638 | 0 | 38,638 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 66,281 | 63,612 | 69,086 | 68,929 | 67,904 | 67,065 | 67,681 | 67,766 | 66,903 | 68,385 | 65,935 | 66,951 | 806,499 | 92,849 | 899,348 |
| 26 | | TOTAL WATER ALLOCATED A & G EXPENSES | 478,037 | 458,790 | 498,265 | 497,135 | 489,740 | 483,692 | 488,136 | 488,750 | 482,523 | 493,215 | 475,544 | 482,869 | 5,816,696 | 526,312 | 6,343,008 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 5,968,878 | 350,373 | 29,301 | 6,348,552 | 0 | 96,124 | 49,723 | 0 | 0 | 302,506 | 448,355 | 6,796,907 |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 | Employee Pensions & Benefits (1) | 1,482,265 | 83,283 | 20,957 | 1,586,505 | 0 | 24,021 | 12,426 | 0 | 0 | 0 | 36,447 | 1,622,952 |
| 4 | 610.1-.8 | Purchased Water | 1,931,740 | 0 | 0 | 1,931,740 | 65,225 | 0 | 0 | 0 | (132,592) | 0 | (67,367) | 1,864,373 |
| 5 | 615.1-.8 | Purchased Power | 1,433,303 | 0 | 68,837 | 1,502,140 | 0 | 6,496 | 0 | 0 | 186 | 0 | 6,682 | 1,508,822 |
| 6 | 616.1-.8 | Fuel for Power Production | 24,671 | 481 | 924 | 26,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,076 |
| 7 | 618.1-.8 | Chemicals | 421,061 | 8,211 | 13,995 | 443,267 | 0 | 0 | 0 | 0 | (31,860) | 0 | (31,860) | 411,407 |
| 8 | 620.1-.8 | Materials & Supplies | 889,915 | 17,353 | 27,651 | 934,919 | 0 | 11,712 | 16,174 | 6,195 | 0 | 0 | 34,081 | 969,000 |
| 9 | 631.1-.8 | Contractual Services - Eng. | 21,775 | 425 | (303) | 21,897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,897 |
| 10 | 632.1-.8 | Contractual Services - Acct. | 115,611 | 2,254 | (1,609) | 116,256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 116,256 |
| 11 | 633.1-.8 | Contractual Services - Legal | 69,663 | 1,358 | (970) | 70,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70,052 |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 | Contractual Services - Other | 415,601 | 8,104 | 38,451 | 462,156 | 0 | 29,919 | 54,333 | 21,808 | 0 | 0 | 106,060 | 568,216 |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 108,936 | 2,124 | (1,438) | 109,622 | 0 | 16,281 | 0 | 0 | 0 | 0 | 16,281 | 125,903 |
| 15 | 642.1-.8 | Rental of Equipment | 15,779 | 308 | 123 | 16,209 | 0 | 2,415 | 416 | 0 | 0 | 0 | 2,831 | 19,040 |
| 16 | 650.1-.8 | Transportation Expense | 320,119 | 6,242 | 11,151 | 337,512 | 0 | 7,622 | 0 | 0 | 0 | 0 | 7,622 | 345,135 |
| 17 | 656.1-.8 | Insurance - Vehicle | 79,251 | 1,545 | (1,103) | 79,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,693 |
| 18 | 657.1-.8 | Insurance - General Liability | 162,907 | 3,177 | (2,267) | 163,817 | 0 | 33,998 | 0 | 0 | 0 | 0 | 33,998 | 197,814 |
| 19 | 658.1-.8 | Insurance - Workman's Comp (2) | 106,783 | 340 | 1,434 | 108,557 | 0 | 1,644 | 0 | 0 | 0 | 0 | 1,644 | 110,201 |
| 20 | 659.1-.8 | Insurance - Other | 16,173 | 315 | (225) | 16,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,264 |
| 21 | 660.1-.8 | Advertising Expense | 17,645 | 344 | (246) | 17,744 | 0 | 0 | 15,997 | 0 | 0 | 0 | 15,997 | 33,741 |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 290,415 | 0 | 59,717 | 350,132 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 350,132 |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 39,234 | 0 | (596) | 38,638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,638 |
| 24 | 670.1-.8 | Bad Debt Expense | 141,537 | 0 | 790 | 142,328 | 0 | 15,387 | 0 | 0 | 0 | 0 | 15,387 | 157,715 |
| 25 | 675.1-.8 | Miscellaneous Expenses | 1,391,852 | 27,141 | (15,766) | 1,403,227 | 0 | 53,596 | 59,867 | 0 | 0 | 0 | 113,463 | 1,516,690 |
| 26 | **TOTAL WATER O & M EXPENSES** | | 15,465,115 | 513,380 | 248,808 | 16,227,303 | 65,225 | 299,215 | 208,936 | 28,003 | (164,267) | 302,506 | 739,621 | 16,966,924 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.6 Salaries & Wages - Employees | 2,193,900 | 128,782 | 83,858 | 2,406,540 | 0 | 0 | 0 | 0 | 0 | 114,672 | 114,672 | 2,521,212 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 544,824 | 35,615 | 20,957 | 601,396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 601,396 |
| 4 | 610.1-.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 | 615.1-.6 Purchased Power | 1,381,019 | 0 | 69,551 | 1,450,570 | 0 | 0 | 0 | 0 | 186 | 0 | 186 | 1,450,756 |
| 6 | 616.1-.6 Fuel for Power Production | 24,671 | 481 | 924 | 26,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,076 |
| 7 | 618.1-.6 Chemicals | 421,061 | 8,211 | 13,995 | 443,267 | 0 | 0 | 0 | 0 | (31,860) | 0 | (31,860) | 411,407 |
| 8 | 620.1-.6 Materials & Supplies | 702,329 | 13,695 | 30,261 | 746,286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 746,286 |
| 9 | 631.1-.6 Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 Contractual Services - Legal | 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 |
| 13 | 635.1-.6 Contractual Services - Other | 235,938 | 4,601 | 40,951 | 281,490 | 0 | 0 | 0 | 21,808 | 0 | 0 | 21,808 | 303,298 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 5,570 | 109 | 0 | 5,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,679 |
| 15 | 642.1-.6 Rental of Equipment | 11,048 | 215 | 189 | 11,452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,452 |
| 16 | 650.1-.6 Transportation Expense | 228,882 | 4,463 | 12,421 | 245,766 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 245,766 |
| 17 | 656.1-.6 Insurance - Vehicle | 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 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 39,249 | 466 | 1,434 | 41,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,149 |
| 20 | 659.1-.6 Insurance - Other | 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 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 234,827 | 4,579 | 336 | 239,742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 239,742 |
| 26 | TOTAL WATER DIRECT O & M EXPENSES | 7,955,058 | 201,217 | 274,878 | 8,431,153 | 65,225 | 0 | 0 | 21,808 | (164,267) | 114,672 | 37,438 | 8,468,591 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

**FPSC**
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.7 | Salaries & Wages - Employees | 1,041,394 | 61,130 | (15,051) | 1,087,474 | 0 | 60,713 | 0 | 0 | 0 | 51,818 | 112,531 | 1,200,004 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 258,609 | 13,150 | (0) | 271,760 | 0 | 15,172 | 0 | 0 | 0 | 0 | 15,172 | 286,932 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 3,615 | 0 | (49) | 3,565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,565 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 57,512 | 1,121 | (800) | 57,833 | 0 | 6,011 | 0 | 0 | 0 | 0 | 6,011 | 63,843 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 40,686 | 793 | (566) | 40,913 | 0 | 5,118 | 0 | 0 | 0 | 0 | 5,118 | 46,031 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 18,631 | (35) | 0 | 18,596 | 0 | 1,038 | 0 | 0 | 0 | 0 | 1,038 | 19,634 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 141,537 | 0 | 790 | 142,328 | 0 | 15,387 | 0 | 0 | 0 | 0 | 15,387 | 157,715 |
| 25 | 675.7 | Miscellaneous Expenses | 355,004 | 6,923 | (4,941) | 356,986 | 0 | 20,614 | 0 | 0 | 0 | 0 | 20,614 | 377,600 |
| 26 | | TOTAL WATER O & M EXPENSES | 1,916,988 | 83,083 | (20,617) | 1,979,454 | 0 | 124,053 | 0 | 0 | 0 | 51,818 | 175,871 | 2,155,325 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 2,733,583 | 160,461 | (39,507) | 2,854,538 | 0 | 35,411 | 49,723 | 0 | 0 | 136,019 | 221,153 | 3,075,691 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 678,831 | 34,518 | 0 | 713,349 | 0 | 8,849 | 12,426 | 0 | 0 | 0 | 21,275 | 734,624 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 48,669 | 0 | (664) | 48,005 | 0 | 6,496 | 0 | 0 | 0 | 0 | 6,496 | 54,501 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 130,074 | 2,536 | (1,810) | 130,800 | 0 | 5,702 | 16,174 | 6,195 | 0 | 0 | 28,071 | 158,871 |
| 9 | 631.8 | Contractual Services - Eng. | 21,775 | 425 | (303) | 21,897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,897 |
| 10 | 632.8 | Contractual Services - Acct. | 115,611 | 2,254 | (1,609) | 116,256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 116,256 |
| 11 | 633.8 | Contractual Services - Legal | 69,663 | 1,358 | (970) | 70,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70,052 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 179,663 | 3,503 | (2,500) | 180,666 | 0 | 29,918 | 54,333 | 0 | 0 | 0 | 84,252 | 264,918 |
| 14 | 641.8 | Rental of Real Building/Real Property | 103,366 | 2,016 | (1,439) | 103,943 | 0 | 16,281 | 0 | 0 | 0 | 0 | 16,281 | 120,224 |
| 15 | 642.8 | Rental of Equipment | 4,731 | 92 | (66) | 4,757 | 0 | 2,415 | 416 | 0 | 0 | 0 | 2,831 | 7,588 |
| 16 | 650.8 | Transportation Expense | 50,551 | 986 | (704) | 50,833 | 0 | 2,505 | 0 | 0 | 0 | 0 | 2,505 | 53,338 |
| 17 | 656.8 | Insurance - Vehicle | 79,251 | 1,545 | (1,103) | 79,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,693 |
| 18 | 657.8 | Insurance - General Liability | 162,907 | 3,177 | (2,267) | 163,817 | 0 | 33,998 | 0 | 0 | 0 | 0 | 33,998 | 197,814 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 48,904 | (91) | 0 | 48,813 | 0 | 606 | 0 | 0 | 0 | 0 | 606 | 49,418 |
| 20 | 659.8 | Insurance - Other | 16,173 | 315 | (225) | 16,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,264 |
| 21 | 660.8 | Advertising Expense | 17,645 | 344 | (246) | 17,744 | 0 | 0 | 15,997 | 0 | 0 | 0 | 15,997 | 33,741 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 290,415 | 0 | 59,717 | 350,132 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 350,132 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 39,234 | 0 | (596) | 38,638 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,638 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 802,022 | 15,639 | (11,162) | 806,499 | 0 | 32,982 | 59,867 | 0 | 0 | 0 | 92,849 | 899,348 |
| 26 | | TOTAL WATER O & M EXPENSES | 5,593,069 | 229,080 | (5,453) | 5,816,696 | 0 | 175,162 | 208,936 | 6,195 | 0 | 136,019 | 526,312 | 6,343,008 |

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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**Company: SSU / Total Company - Conventional Treatment**
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 1 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 % |
|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 | Salaries & Wages - Employees | | 5,968,880 | 6,796,907 | 828,027 | 13.87% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | | 1,482,268 | 1,622,952 | 140,684 | 9.49% |
| 4 | 610.1-.8 | Purchased Water | | 1,956,127 | 1,864,373 | (91,754) | (4.69%) |
| 5 | 615.1-.8 | Purchased Power | | 1,433,303 | 1,508,822 | 75,519 | 5.27% |
| 6 | 616.1-.8 | Fuel for Power Production | | 24,671 | 26,076 | 1,405 | 5.69% |
| 7 | 618.1-.8 | Chemicals | | 421,061 | 411,407 | (9,654) | (2.29%) |
| 8 | 620.1-.8 | Materials & Supplies | | 889,918 | 969,000 | 79,083 | 8.89% |
| 9 | 631.1-.8 | Contractual Services - Eng. | | 21,775 | 21,897 | 122 | 0.56% |
| 10 | 632.1-.8 | Contractual Services - Acct. | | 115,611 | 116,256 | 645 | 0.56% |
| 11 | 633.1-.8 | Contractual Services - Legal | | 69,663 | 70,052 | 389 | 0.56% |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | | 415,602 | 568,216 | 152,614 | 36.72% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | | 108,936 | 125,903 | 16,967 | 15.58% |
| 15 | 642.1-.8 | Rental of Equipment | | 15,775 | 19,040 | 3,265 | 20.70% |
| 16 | 650.1-.8 | Transportation Expense | | 320,119 | 345,135 | 25,015 | 7.81% |
| 17 | 656.1-.8 | Insurance - Vehicle | | 79,251 | 79,693 | 442 | 0.56% |
| 18 | 657.1-.8 | Insurance - General Liability | | 162,907 | 197,814 | 34,907 | 21.43% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | | 106,784 | 110,201 | 3,417 | 3.20% |
| 20 | 659.1-.8 | Insurance - Other | | 16,173 | 16,264 | 90 | 0.56% |
| 21 | 660.1-.8 | Advertising Expense | | 17,645 | 33,741 | 16,096 | 91.22% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | | 290,415 | 350,132 | 59,717 | 20.56% |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | | 39,234 | 38,638 | (596) | (1.52%) |
| 24 | 670.1-.8 | Bad Debt Expense | | 141,537 | 157,715 | 16,178 | 11.43% |
| 25 | 675.1-.8 | Miscellaneous Expenses | | 1,391,852 | 1,516,690 | 124,838 | 8.97% |
| 26 | **TOTAL WATER O & M EXPENSES** | | | 15,489,508 | 16,966,924 | 1,477,416 | 9.54% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | | 15,159,859 | 16,578,154 | 1,418,295 | 9.36% |

NOTE: See Volume II for variance explanations.

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

**Company: SSU / Total Company - Conventional Treatment**
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 | | 2,193,902 | 2,521,212 | 327,310 | 14.92% | |
| 2 | 603.1-.6 | Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 | 0.00% | |
| 3 | 604.1-.6 | Employee Pensions & Benefits | | 544,828 | 601,396 | 56,568 | 10.38% | |
| 4 | 610.1-.6 | Purchased Water | | 1,956,127 | 1,864,373 | (91,754) | (4.69%) | |
| 5 | 615.1-.6 | Purchased Power | | 1,381,019 | 1,450,756 | 69,737 | 5.05% | |
| 6 | 616.1-.6 | Fuel for Power Production | | 24,671 | 26,076 | 1,405 | 5.69% | |
| 7 | 618.1-.6 | Chemicals | | 421,061 | 411,407 | (9,654) | (2.29%) | |
| 8 | 620.1-.6 | Materials & Supplies | | 702,332 | 746,286 | 43,954 | 6.26% | |
| 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 | | 235,939 | 303,298 | 67,359 | 28.55% | |
| 14 | 641.1-.6 | Rental of Real Building/Real Property | | 5,570 | 5,679 | 109 | 1.96% | |
| 15 | 642.1-.6 | Rental of Equipment | | 11,044 | 11,452 | 408 | 3.69% | |
| 16 | 650.1-.6 | Transportation Expense | | 228,882 | 245,766 | 16,884 | 7.38% | |
| 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 | | 39,250 | 41,149 | 1,899 | 4.84% | |
| 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 | | 234,826 | 239,742 | 4,916 | 2.09% | |
| 26 | **TOTAL WATER O & M EXPENSES** | | | 7,979,451 | 8,468,591 | 489,141 | 6.13% | |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | | 7,979,451 | 8,468,591 | 489,141 | 6.13% | |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 1996
## WATER

**Company: SSU / Total Company - Conventional Treatment**
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 3 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 % |
| 1 | 601.7 | Salaries & Wages - Employees | 1,041,394 | 1,200,004 | 158,610 | 15.23% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 258,609 | 286,932 | 28,322 | 10.95% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 3,615 | 3,565 | (49) | (1.36%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 57,512 | 63,843 | 6,332 | 11.01% |
| 9 | 631.7 | *Contractual Services - Eng.* | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 40,686 | 46,031 | 5,345 | 13.14% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 18,631 | 19,634 | 1,003 | 5.38% |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | *Reg. Comm. Exp. - Rate Case Amort.* | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 141,537 | 157,715 | 16,178 | 11.43% |
| 25 | 675.7 | Miscellaneous Expenses | 355,004 | 377,600 | 22,596 | 6.37% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 1,916,988 | 2,155,325 | 238,337 | 12.43% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 1,916,988 | 2,155,325 | 238,337 | 12.43% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996 WATER

**Company: SSU / Total Company - Conventional Treatment**
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 4 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 % |
| 1 | 601.8 | Salaries & Wages - Employees | 2,733,583 | 3,075,691 | 342,107 | 12.51% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 678,831 | 734,624 | 55,794 | 8.22% |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 48,669 | 54,501 | 5,832 | 11.98% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 130,074 | 158,871 | 28,797 | 22.14% |
| 9 | 631.8 | Contractual Services - Eng. | 21,775 | 21,897 | 122 | 0.56% |
| 10 | 632.8 | Contractual Services - Acct. | 115,611 | 116,256 | 645 | 0.56% |
| 11 | 633.8 | Contractual Services - Legal | 69,663 | 70,052 | 389 | 0.56% |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 179,663 | 264,918 | 85,255 | 47.45% |
| 14 | 641.8 | Rental of Real Building/Real Property | 103,366 | 120,224 | 16,858 | 16.31% |
| 15 | 642.8 | Rental of Equipment | 4,731 | 7,588 | 2,857 | 60.39% |
| 16 | 650.8 | Transportation Expense | 50,551 | 53,338 | 2,787 | 5.51% |
| 17 | 656.8 | Insurance - Vehicle | 79,251 | 79,693 | 442 | 0.56% |
| 18 | 657.8 | Insurance - General Liability | 162,907 | 197,814 | 34,907 | 21.43% |
| 19 | 658.8 | Insurance - Workman's Comp | 48,904 | 49,418 | 514 | 1.05% |
| 20 | 659.8 | Insurance - Other | 16,173 | 16,264 | 90 | 0.56% |
| 21 | 660.8 | Advertising Expense | 17,645 | 33,741 | 16,096 | 91.22% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 290,415 | 350,132 | 59,717 | 20.56% |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 39,234 | 38,638 | (596) | (1.52%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 802,022 | 899,348 | 97,326 | 12.14% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 5,593,069 | 6,343,008 | 749,939 | 13.41% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 5,263,420 | 5,954,238 | 690,818 | 13.12% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**Company: SSU / Total Company - Conventional Treatment**
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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Total Company - Conventional Treatment
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 [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intml. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years. Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) Total FPSC Filed | (B) Water | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | 1,629 | |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 65,575 | |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 415,969 | |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 41,192 | |
| 54 | | | 854,174 | 524,365 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 610,909 | |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 265,253 | |
| 58 | | | 1,427,241 | 876,163 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 1,400,528 * | |
| 60 | Annual Amortization | | $570,354 | $350,132 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 76,829 * | |
| 64 | % of Total | | 100.000000% | 61.388552% | |
| 65 | | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Total Company - Conventional Treatment
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 [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| Line No. | Date | Description | Total Water Cost | How often to repeat |
| 1 | **See Volume II for detailed support.** | | | |

## ALLOCATION OF EXPENSES - 1996

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |

| 10 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 11 | | | |
| 12 | (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W) |
| 13 | | | |
| 14 | (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| 15 | | | |
| 16 | (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W) |
| 17 | | | |
| 18 | (D) Working Capital | Average No. of Customers (Total Company) | A-17 (W) |
| 19 | | | |
| 20 | (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-1 (W) |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |

| 28 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 31 | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 33 | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| 35 | | | |
| 36 | (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-5 (W) |
| 37 | | | |
| 38 | (E) Property Taxes | Net Taxable Value | B-15(W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. and Name | 1996 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 Organization | 112,788 | 40 | 2.50% | 2,820 | 0 | 2,820 | 0.00% | 0 | 2,820 |
| 3 | 302.1 Franchise | 293,922 | 40 | 2.50% | 7,345 | 0 | 7,345 | 0.00% | 0 | 7,345 |
| 4 | 339.1 Other Plant & Misc. | 118,795 | 25 | 4.00% | 4,750 | 0 | 4,750 | 0.00% | 0 | 4,750 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 711,713 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 2,223,845 | 33 | 3.03% | 67,384 | 0 | 67,384 | 9.33% | 6,284 | 61,100 |
| 8 | 305.2 Collect. & Impound. | 290,738 | 50 | 2.00% | 5,812 | 0 | 5,812 | 6.80% | 395 | 5,417 |
| 9 | 306.2 Lake, River & Other | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 Wells & Springs | 4,383,574 | 30 | 3.33% | 145,976 | 0 | 145,976 | 9.00% | 13,133 | 132,843 |
| 11 | 308.2 Infiltration Galleries | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12 | 309.2 Supply Mains | 2,966,660 | 35 | 2.86% | 84,845 | 0 | 84,845 | 11.19% | 9,494 | 75,351 |
| 13 | 310.2 Power Generation Equpt. | 2,895,698 | 20 | 5.00% | 144,782 | 0 | 144,782 | 0.00% | 0 | 144,782 |
| 14 | 311.2 Pumping Equipment | 7,797,019 | 20 | 5.00% | 389,855 | 0 | 389,855 | 6.19% | 24,131 | 365,724 |
| 15 | 339.2 Other Plant & Misc. | 114,922 | 25 | 4.00% | 4,597 | 0 | 4,597 | 0.00% | 0 | 4,597 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 336,350 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 3,324,093 | 33 | 3.03% | 100,723 | 0 | 100,723 | 0.00% | 0 | 100,723 |
| 19 | 320.3 Water Treatment Equip. | 7,682,497 | 22 | 4.55% | 349,553 | 0 | 349,553 | 8.68% | 30,345 | 319,208 |
| 20 | 321.3 Permeators | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 Other Plant & Misc. | 310,893 | 25 | 4.00% | 12,439 | 0 | 12,439 | 0.00% | 0 | 12,439 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 59,392 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 236,997 | 33 | 3.03% | 7,180 | 0 | 7,180 | 0.00% | 0 | 7,180 |
| 25 | 330.4 Distr. Reservoirs | 8,203,752 | 37 | 2.70% | 221,502 | 0 | 221,502 | 0.64% | 1,423 | 220,079 |
| 26 | 331.4 Transmission & Distribution | 65,767,888 | 43 | 2.33% | 1,532,391 | 0 | 1,532,391 | 24.27% | 371,890 | 1,160,501 |
| 27 | 333.4 Services | 12,293,267 | 40 | 2.50% | 307,335 | 0 | 307,335 | 0.00% | 0 | 307,335 |
| 28 | 334.4 Meters & Meter Installation | 9,281,357 | 20 | 5.00% | 464,072 | 0 | 464,072 | 0.00% | 0 | 464,072 |
| 29 | 335.4 Hydrants | 2,759,281 | 45 | 2.22% | 61,257 | 0 | 61,257 | 0.00% | 0 | 61,257 |
| 30 | 339.4 Other Plant & Misc. | 250,343 | 25 | 4.00% | 10,012 | 0 | 10,012 | 0.00% | 0 | 10,012 |
| 31 | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 301,592 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 3,074,911 | 40 | 2.50% | 76,871 | 0 | 76,871 | 0.00% | 0 | 76,871 |
| 34 | 340.5 Office Furniture & Equipment | 1,900,287 | 15 | 6.67% | 126,746 | 0 | 126,746 | 0.00% | 0 | 126,746 |
| 35 | 340.51 Computer Equipment | 5,058,412 | 6 | 16.67% | 843,241 | 0 | 843,241 | 0.00% | 0 | 843,241 |
| 36 | 341.5 Transportation Equipment | 2,918,250 | 6 | 16.67% | 486,471 | 0 | 486,471 | 0.00% | 0 | 486,471 |
| 37 | 342.5 Stores Equipment | 27,380 | 18 | 5.56% | 1,523 | 0 | 1,523 | 0.00% | 0 | 1,523 |
| 38 | 343.5 Tools, Shop & Garage | 1,059,162 | 16 | 6.25% | 66,192 | 0 | 66,192 | 0.00% | 0 | 66,192 |
| 39 | 344.5 Laboratory Equipment | 960,478 | 15 | 6.67% | 64,064 | 0 | 64,064 | 0.00% | 0 | 64,064 |
| 40 | 345.5 Power Operated Equipment | 1,213,048 | 12 | 8.33% | 101,044 | 0 | 101,044 | 0.00% | 0 | 101,044 |
| 41 | 346.5 Communication Equipment | 550,403 | 10 | 10.00% | 55,040 | 0 | 55,040 | 0.00% | 0 | 55,040 |
| 42 | 347.5 Miscellaneous Equipment | 247,455 | 15 | 6.67% | 16,502 | 0 | 16,502 | 0.00% | 0 | 16,502 |
| 43 | 348.5 Other Tangible Plant | 465,806 | 10 | 10.00% | 46,580 | 0 | 46,580 | 0.00% | 0 | 46,580 |
| 44 | **INTANGIBLE PLANT** | 525,505 | | 2.84% | 14,915 | 0 | 14,915 | 0.00% | 0 | 14,915 |
| 45 | **SUPPLY & PUMPING** | 21,384,168 | | 3.94% | 843,251 | 0 | 843,251 | 6.34% | 53,437 | 789,814 |
| 46 | **WATER TREATMENT PLANT** | 11,653,832 | | 3.97% | 462,715 | 0 | 462,715 | 6.56% | 30,345 | 432,370 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 98,852,277 | | 2.63% | 2,603,749 | 0 | 2,603,749 | 14.34% | 373,313 | 2,230,436 |
| 48 | **GENERAL PLANT** | 17,777,184 | | 10.60% | 1,884,274 | 0 | 1,884,274 | 0.00% | 0 | 1,884,274 |
| 49 | **TOTAL DEPRECIATION EXPENSE** | 150,192,966 | | 3.87% | 5,808,904 | 0 | 5,808,904 | 7.87% | 457,095 | 5,351,809 |
| 50 | **LESS: AMORTIZATION OF CIAC** | | | | (1,481,846) | 0 | (1,481,846) | 2.89% | (42,815) | (1,439,031) |
| 51 | **NET DEPRECIATION EXPENSE - WATER** | | | | 4,327,058 | 0 | 4,327,058 | | 414,280 | 3,912,778 |

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | WATER<br>CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 8,813,568 | 3.77% | 332,313 | 0 | 332,313 | 0.39% | 1,298 | 331,015 |
| 2 | Line/Main Extension Fees | 11,523,257 | 2.34% | 269,210 | 0 | 269,210 | 1.77% | 4,763 | 264,447 |
| 3 | Meter Installation Fees | 7,475,341 | 5.00% | 373,775 | 0 | 373,775 | 0.00% | 0 | 373,775 |
| 4 | Contributed Lines | 10,448,848 | 2.34% | 244,292 | 0 | 244,292 | 11.83% | 28,899 | 215,393 |
| 5 | Contributed Property Other Than Lines | 3,484,334 | 3.17% | 110,306 | 0 | 110,306 | 7.12% | 7,855 | 102,451 |
| 6 | Service Installation Fees | 6,077,767 | 2.50% | 151,950 | 0 | 151,950 | 0.00% | 0 | 151,950 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 47,823,115 | | 1,481,846 | 0 | 1,481,846 | | 42,815 | 1,439,031 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)
2. Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Total Company - Conventional Treatment
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: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 2,223,845 | 67,384 | 3.03% |
| 3 | 305.2 Collecting & Impounding reservoirs | 290,738 | 5,812 | 2.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 4,383,574 | 145,976 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 2,966,660 | 84,845 | 2.86% |
| 8 | 310.2 Power Generation Equipment | 2,895,698 | 144,782 | 5.00% |
| 9 | 311.2 Pumping Equipment | 7,797,018 | 389,855 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 114,922 | 4,597 | 4.00% |
| 11 | 304.3 Structures & Improvements | 3,324,093 | 100,723 | 3.03% |
| 12 | 320.3 Water Treatment Equipment | 7,682,497 | 349,553 | 4.55% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 310,893 | 12,439 | 4.00% |
| 15 | 330.4 Distribution Reservoirs | 8,203,752 | 221,502 | 2.70% |
| 16 | **COMPOSITE RATE** | 40,193,690 | 1,527,468 | 3.80% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 236,997 | 7,180 | 3.03% |
| 19 | 331.4 Transmission & Distribution | 65,767,888 | 1,532,391 | 2.33% |
| 20 | 335.4 Hydrants | 2,759,281 | 61,257 | 2.22% |
| 21 | 339.4 Other Plant & Miscellaneous | 250,343 | 10,012 | 4.00% |
| 22 | **COMPOSITE RATE** | 69,014,508 | 1,610,840 | 2.33% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 9,281,357 | 464,072 | 5.00% |
| 25 | **COMPOSITE RATE** | 9,281,357 | 464,072 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 12,293,267 | 307,335 | 2.50% |
| 28 | **COMPOSITE RATE** | 12,293,267 | 307,335 | 2.50% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 40,193,690 | 1,527,468 | 3.80% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 69,014,508 | 1,610,840 | 2.33% |
| 32 | Meter Installation Fees (Line 25) | 9,281,357 | 464,072 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 12,293,267 | 307,335 | 2.50% |
| 34 | **COMPOSITE RATE** | 130,782,823 | 3,909,715 | 2.99% |

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note:
1. Amortization rate is calculated at the plant level. Summaries reflect a weighted composite rate.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**Company: SSU / Total Company - Conventional Treatment**
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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | **1994 TAXES OTHER THAN INCOME** | | | | |
| Line No. | **(PRESENT INCOME)** | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 1,126,490 | 0 | 1,126,490 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 507,884 | 35,868 | 543,753 | B-5(W) | |
| 3 | (Adjustments) | 0 | 0 | 0 | | |
| 4 | | 0 | 0 | 0 | | |
| 5 | | 0 | 0 | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 507,884 | 35,868 | 543,753 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 1,457,099 | 85,470 | 1,542,569 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | 0 | 251,091 | 251,091 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 1,457,099 | 336,561 | 1,793,660 | | |
| 10 | Non-used & Useful Percent (2) | | | 18.02% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (323,307) | (323,307) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 1,457,099 | 13,254 | 1,470,353 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 3,091,472 | 49,122 | 3,140,595 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Total Company - Conventional Treatment**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| Line No. | (1) ITEM | (2) Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 25,033,105 | 0 | 25,033,105 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 16,227,303 | 739,621 | 16,966,924 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 3,912,778 | 0 | 3,912,778 | B-13(W) |
| 6 | Amortization | (689) | 0 | (689) | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 3,091,472 | 49,122 | 3,140,595 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 23,230,864 | 788,744 | 24,019,608 | |
| 9 | **PRE-TAX OPERATING INCOME** | 1,802,241 | (788,744) | 1,013,497 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 1,802,241 | (788,744) | 1,013,497 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 64,723,034 | 1,119,849 | 65,842,883 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 3,423,848 | 59,240 | 3,483,089 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (1,621,607) | (847,984) | (2,469,592) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (625,535) | (327,110) | (952,645) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 229,550 | 0 | 229,550 | C-1(W) |
| 22 | Investment Tax Credit | 32,578 | 0 | 32,578 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (887,663) | (327,110) | (1,214,773) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

**Company: SSU / Total Company - Conventional Treatment**
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: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | (64,578) | | | | |
| 2 | Last Authorized Amortization Rate | 0.98% | | | | |
| 3 | Total Amortization Expense | (635) | 0 | (635) | | A-20 (W) |
| 4 | Non-Used & Useful Amort. Exp. | (54) | 0 | (54) | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | (689) | 0 | (689) | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | (635) | 0 | (635) | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) (1) | (8.47%) | 0.00% | (8.47%) | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | (54) | 0 | (54) | | To Above |

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store**
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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 12,560,720 | 0 | 12,560,720 | 5,488,104 | 18,048,824 | 43.69% | B-4(W),B-3(W) |
| 3 | Other Revenue | 317,760 | 0 | 317,760 | 0 | 317,760 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 12,878,480 | 0 | 12,878,480 | 5,488,104 | 18,366,584 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 9,001,027 | 386,757 | 9,387,784 | 0 | 9,387,784 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 2,354,329 | 0 | 2,354,329 | 0 | 2,354,329 | | B-13(W) |
| 8 | Amortization | (689) | 0 | (689) | 0 | (689) | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 1,777,931 | (1,177) | 1,776,754 | 246,965 (A) | 2,023,719 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (1,080,130) | (163,544) | (1,243,673) | 2,021,769 (B) | 778,096 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 12,052,469 | 222,036 | 12,274,505 | 2,268,734 | 14,543,239 | | |
| 12 | **NET OPERATING INCOME** | 826,011 | (222,036) | 603,975 | 3,219,370 | 3,823,345 | | |
| 13 | **RATE BASE** | 40,101,186 | 725,626 | 40,826,812 | | 40,826,812 | | A-1(W) |
| 14 | **RATE OF RETURN** | 2.06% | | 1.48% | | 9.36% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for the FPSC Uniform Plants, excluding Burnt Store The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for the FPSC Uniform Plants excluding Burnt Store assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store**
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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 12,560,720 | 0 | 12,560,720 | 6,150,830 | | 18,711,550 | 48.97% | B-4(W),B-3(W) |
| 3 | Other Revenue | 317,760 | 0 | 317,760 | 0 | | 317,760 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 12,878,480 | 0 | 12,878,480 | 6,150,830 | | 19,029,310 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 9,001,027 | 386,757 | 9,387,784 | 0 | | 9,387,784 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 2,354,329 | 0 | 2,354,329 | 0 | | 2,354,329 | | B-13(W) |
| 8 | Amortization | (689) | 0 | (689) | 0 | | (689) | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 1,777,931 | (1,177) | 1,776,754 | 276,789 | (A) | 2,053,543 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (1,080,130) | (163,544) | (1,243,673) | 2,265,910 | (B) | 1,022,237 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 12,052,469 | 222,036 | 12,274,505 | 2,542,699 | | 14,817,204 | | |
| 12 | **NET OPERATING INCOME** | 826,011 | (222,036) | 603,975 | 3,608,131 | | 4,212,106 | | |
| 13 | **RATE BASE** | 40,101,186 | 725,626 | 40,826,812 | | | 40,826,812 | | A-1(W) |
| 14 | **RATE OF RETURN** | 2.06% | | 1.48% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

**Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store**
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: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 9.88% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 9.37% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 40,826,812 | 40,826,812 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 4,212,106 | 3,823,345 | | |
| 7 | Adjusted Income Under Present Rates | 603,975 | 603,975 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 3,608,131 | 3,219,370 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 5,874,043 | 5,241,139 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 6,150,830 | 5,488,104 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 5,874,043 | 5,241,139 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 2,265,912 | 2,021,769 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 276,787 | 246,965 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 3,608,131 | 3,219,370 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 1,234,259 | 0 | 1,234,259 | 681,208 | 1,915,467 | 55.19% | B-4(W),B-3(W) |
| 3 | Other Revenue | 69,330 | 0 | 69,330 | 0 | 69,330 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 1,303,589 | 0 | 1,303,589 | 681,208 | 1,984,797 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 920,478 | 54,535 | 975,013 | 0 | 975,013 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 244,214 | 0 | 244,214 | 0 | 244,214 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 99,929 | 85,041 | 184,970 | 30,654 (A) | 215,624 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (69,225) | (53,841) | (123,067) | 250,951 (B) | 127,884 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 1,195,396 | 85,735 | 1,281,131 | 281,605 | 1,562,736 | | |
| 12 | **NET OPERATING INCOME** | 108,193 | (85,735) | 22,458 | 399,603 | 422,061 | | |
| 13 | **RATE BASE** | 3,447,425 | 0 | 3,447,425 | | 3,447,425 | | A-1(W) |
| 14 | **RATE OF RETURN** | 3.14% | | 0.65% | | 12.24% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 1,234,259 | 0 | 1,234,259 | 568,032 | 1,802,291 | 46.02% | B-4(W),B-3(W) |
| 3 | Other Revenue | 69,330 | 0 | 69,330 | 0 | 69,330 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 1,303,589 | 0 | 1,303,589 | 568,032 | 1,871,621 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 920,478 | 54,535 | 975,013 | 0 | 975,013 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 244,214 | 0 | 244,214 | 0 | 244,214 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 99,929 | 85,041 | 184,970 | 25,561 (A) | 210,531 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (69,225) | (53,841) | (123,067) | 209,258 (B) | 86,191 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 1,195,396 | 85,735 | 1,281,131 | 234,819 | 1,515,950 | | |
| 12 | **NET OPERATING INCOME** | 108,193 | (85,735) | 22,458 | 333,213 | 355,671 | | |
| 13 | **RATE BASE** | 3,447,425 | 0 | 3,447,425 | | 3,447,425 | | A-1(W) |
| 14 | **RATE OF RETURN** | 3.14% | | 0.65% | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 17.07% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 12.24% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 3,447,425 | 3,447,425 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 355,671 | 422,061 | | |
| 7 | Adjusted Income Under Present Rates | 22,458 | 22,458 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 333,213 | 399,603 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 542,471 | 650,554 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 568,032 | 681,208 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 542,471 | 650,554 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 209,258 | 250,951 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 25,561 | 30,654 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 333,213 | 399,603 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 1,574,643 | 0 | 1,574,643 | (807,931) | 766,712 | (51.31%) | B-4(W),B-3(W) |
| 3 | Other Revenue | 17,295 | 0 | 17,295 | 0 | 17,295 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 1,591,938 | 0 | 1,591,938 | (807,931) | 784,007 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 1,401,013 | (65,997) | 1,335,015 | 0 | 1,335,015 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 100,193 | 0 | 100,193 | 0 | 100,193 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 183,192 | (21,635) | 161,557 | (36,357) (A) | 125,200 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (75,486) | 31,275 | (44,211) | (297,635) (B) | (341,846) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 1,608,912 | (56,358) | 1,552,554 | (333,992) | 1,218,562 | | |
| 12 | **NET OPERATING INCOME** | (16,974) | 56,358 | 39,384 | (473,939) | (434,555) | | |
| 13 | **RATE BASE** | 1,523,226 | 123,948 | 1,647,174 | | 1,647,174 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.11%) | | 2.39% | | (26.38%) | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 1,574,643 | 0 | 1,574,643 | 222,559 | | 1,797,202 | 14.13% | B-4(W),B-3(W) |
| 3 | Other Revenue | 17,295 | 0 | 17,295 | 0 | | 17,295 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 1,591,938 | 0 | 1,591,938 | 222,559 | | 1,814,497 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 1,401,013 | (65,997) | 1,335,015 | 0 | | 1,335,015 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 100,193 | 0 | 100,193 | 0 | | 100,193 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 183,192 | (21,635) | 161,557 | 10,015 | (A) | 171,572 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (75,486) | 31,275 | (44,211) | 81,989 | (B) | 37,778 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 1,608,912 | (56,358) | 1,552,554 | 92,004 | | 1,644,558 | | |
| 12 | **NET OPERATING INCOME** | (16,974) | 56,358 | 39,384 | 130,555 | | 169,939 | | |
| 13 | **RATE BASE** | 1,523,226 | 123,948 | 1,647,174 | | | 1,647,174 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.11%) | | 2.39% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| Line No. | Description | Required | Requested | Supporting Schedules | Recap Schedules |
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -79.30% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | -26.38% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 1,647,174 | 1,647,174 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 169,939 | (434,555) | | |
| 7 | Adjusted Income Under Present Rates | 39,384 | 39,384 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 130,555 | (473,939) | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 212,544 | (771,574) | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 222,559 | (807,931) | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 212,544 | (771,574) | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 81,989 | (297,635) | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 10,015 | (36,357) | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 130,555 | (473,939) | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| Line No. | Class of Capital | Ratio | Cost Rate | Weighted Cost |
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 72,518 | 0 | 72,518 | (11,525) | 60,993 | (15.89%) | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,115 | 0 | 1,115 | 0 | 1,115 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 73,633 | 0 | 73,633 | (11,525) | 62,108 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 53,836 | (149) | 53,687 | 0 | 53,687 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 4,562 | 0 | 4,562 | 0 | 4,562 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 4,807 | 72 | 4,879 | (519) (A) | 4,360 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 3,017 | 30 | 3,047 | (4,246) (B) | (1,199) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 66,223 | (48) | 66,175 | (4,765) | 61,410 | | |
| 12 | **NET OPERATING INCOME** | 7,410 | 48 | 7,458 | (6,760) | 698 | | |
| 13 | **RATE BASE** | 25,150 | 0 | 25,150 | | 25,150 | | A-1(W) |
| 14 | **RATE OF RETURN** | 29.47% | | 29.65% | | 2.78% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 72,518 | 0 | 72,518 | (8,290) | | 64,228 | (11.43%) | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,115 | 0 | 1,115 | 0 | | 1,115 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 73,633 | 0 | 73,633 | (8,290) | | 65,343 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 53,836 | (149) | 53,687 | 0 | | 53,687 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 4,562 | 0 | 4,562 | 0 | | 4,562 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 4,807 | 72 | 4,879 | (373) | (A) | 4,506 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 3,017 | 30 | 3,047 | (3,054) | (B) | (7) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 66,223 | (48) | 66,175 | (3,427) | | 62,748 | | |
| 12 | **NET OPERATING INCOME** | 7,410 | 48 | 7,458 | (4,863) | | 2,595 | | |
| 13 | **RATE BASE** | 25,150 | 0 | 25,150 | | | 25,150 | | A-1(W) |
| 14 | **RATE OF RETURN** | 29.47% | | 29.65% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -6.55% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 2.78% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 25,150 | 25,150 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 2,595 | 698 | | |
| 7 | Adjusted Income Under Present Rates | 7,458 | 7,458 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | (4,863) | (6,760) | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | (7,917) | (11,006) | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | (8,290) | (11,525) | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | (7,917) | (11,006) | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | (3,054) | (4,246) | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | (373) | (519) | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | (4,863) | (6,760) | | B-1(W)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 30,080 | 0 | 30,080 | 483 | 30,563 | 1.61% | B-4(W),B-3(W) |
| 3 | Other Revenue | 510 | 0 | 510 | 0 | 510 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 30,590 | 0 | 30,590 | 483 | 31,073 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 20,870 | 697 | 21,566 | 0 | 21,566 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 4,058 | 0 | 4,058 | 0 | 4,058 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 4,011 | (88) | 3,922 | 22 (A) | 3,944 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (978) | (233) | (1,211) | 178 (B) | (1,033) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 27,961 | 375 | 28,336 | 200 | 28,536 | | |
| 12 | **NET OPERATING INCOME** | 2,629 | (375) | 2,254 | 283 | 2,537 | | |
| 13 | **RATE BASE** | 69,546 | (72) | 69,474 | | 69,474 | | A-1(W) |
| 14 | **RATE OF RETURN** | 3.78% | | 3.24% | | 3.65% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 30,080 | 0 | 30,080 | 8,377 | | 38,457 | 27.85% | B-4(W),B-3(W) |
| 3 | Other Revenue | 510 | 0 | 510 | 0 | | 510 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 30,590 | 0 | 30,590 | 8,377 | | 38,967 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 20,870 | 697 | 21,566 | 0 | | 21,566 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 4,058 | 0 | 4,058 | 0 | | 4,058 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 4,011 | (88) | 3,922 | 377 | (A) | 4,299 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (978) | (233) | (1,211) | 3,086 | (B) | 1,875 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 27,961 | 375 | 28,336 | 3,463 | | 31,799 | | |
| 12 | **NET OPERATING INCOME** | 2,629 | (375) | 2,254 | 4,914 | | 7,168 | | |
| 13 | **RATE BASE** | 69,546 | (72) | 69,474 | | | 69,474 | | A-1(W) |
| 14 | **RATE OF RETURN** | 3.78% | | 3.24% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -4.36% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 3.65% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 69,474 | 69,474 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 7,168 | 2,537 | | |
| 7 | Adjusted Income Under Present Rates | 2,254 | 2,254 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 4,914 | 283 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 8,000 | 461 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 8,377 | 483 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 8,000 | 461 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 3,086 | 178 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 377 | 22 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 4,914 | 283 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 29,841 | 0 | 29,841 | 3,053 | 32,894 | 10.23% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,140 | 0 | 1,140 | 0 | 1,140 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 30,981 | 0 | 30,981 | 3,053 | 34,034 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 26,143 | 1,249 | 27,392 | 0 | 27,392 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 8,554 | 0 | 8,554 | 0 | 8,554 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 6,837 | (1,131) | 5,706 | 137 (A) | 5,843 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (8,282) | (45) | (8,327) | 1,125 (B) | (7,202) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 33,252 | 73 | 33,325 | 1,262 | 34,587 | | |
| 12 | **NET OPERATING INCOME** | (2,271) | (73) | (2,344) | 1,791 | (553) | | |
| 13 | **RATE BASE** | 179,368 | (36) | 179,332 | | 179,332 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.27%) | | (1.31%) | | (0.31%) | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 29,841 | 0 | 29,841 | 35,536 | | 65,377 | 119.08% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,140 | 0 | 1,140 | 0 | | 1,140 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 30,981 | 0 | 30,981 | 35,536 | | 66,517 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 26,143 | 1,249 | 27,392 | 0 | | 27,392 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 8,554 | 0 | 8,554 | 0 | | 8,554 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 6,837 | (1,131) | 5,706 | 1,599 | (A) | 7,305 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (8,282) | (45) | (8,327) | 13,091 | (B) | 4,764 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 33,252 | 73 | 33,325 | 14,690 | | 48,015 | | |
| 12 | **NET OPERATING INCOME** | (2,271) | (73) | (2,344) | 20,846 | | 18,502 | | |
| 13 | **RATE BASE** | 179,368 | (36) | 179,332 | | | 179,332 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.27%) | | (1.31%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -14.24% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | -0.31% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 179,332 | 179,332 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 18,502 | (553) | | |
| 7 | Adjusted Income Under Present Rates | (2,344) | (2,344) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 20,846 | 1,791 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 33,937 | 2,916 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 35,536 | 3,053 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 33,937 | 2,916 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 13,091 | 1,125 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 1,599 | 137 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 20,846 | 1,791 | | B-1(W)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | ***OPERATING REVENUES:*** | | | | | | | |
| 2 | Water Sales | 14,410 | 0 | 14,410 | 6,416 | 20,826 | 44.52% | B-4(W),B-3(W) |
| 3 | Other Revenue | 45 | 0 | 45 | 0 | 45 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 14,455 | 0 | 14,455 | 6,416 | 20,871 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 14,133 | 364 | 14,496 | 0 | 14,496 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 12,953 | 0 | 12,953 | 0 | 12,953 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 1,018 | 12 | 1,030 | 289 (A) | 1,319 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (10,863) | (145) | (11,008) | 2,364 (B) | (8,644) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 17,241 | 231 | 17,472 | 2,653 | 20,125 | | |
| 12 | **NET OPERATING INCOME** | (2,786) | (231) | (3,017) | 3,763 | 746 | | |
| 13 | **RATE BASE** | 243,493 | 0 | 243,493 | | 243,493 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.14%) | | (1.24%) | | 0.31% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 14,410 | 0 | 14,410 | 47,968 | | 62,378 | 332.88% | B-4(W),B-3(W) |
| 3 | Other Revenue | 45 | 0 | 45 | 0 | | 45 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 14,455 | 0 | 14,455 | 47,968 | | 62,423 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 14,133 | 364 | 14,496 | 0 | | 14,496 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 12,953 | 0 | 12,953 | 0 | | 12,953 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 1,018 | 12 | 1,030 | 2,159 | (A) | 3,189 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (10,863) | (145) | (11,008) | 17,671 | (B) | 6,663 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 17,241 | 231 | 17,472 | 19,830 | | 37,302 | | |
| 12 | **NET OPERATING INCOME** | (2,786) | (231) | (3,017) | 28,138 | | 25,121 | | |
| 13 | **RATE BASE** | 243,493 | 0 | 243,493 | | | 243,493 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.14%) | | (1.24%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -12.71% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 0.31% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 243,493 | 243,493 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 25,121 | 746 | | |
| 7 | Adjusted Income Under Present Rates | (3,017) | (3,017) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 28,138 | 3,763 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 45,809 | 6,127 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 47,968 | 6,416 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 45,809 | 6,127 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 17,671 | 2,364 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 2,159 | 289 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 28,138 | 3,763 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 2,033,516 | 0 | 2,033,516 | (385,761) | 1,647,755 | (18.97%) | B-4(W),B-3(W) |
| 3 | Other Revenue | 56,150 | 0 | 56,150 | 0 | 56,150 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 2,089,666 | 0 | 2,089,666 | (385,761) | 1,703,905 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 1,289,249 | 55,416 | 1,344,665 | 0 | 1,344,665 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 324,022 | 0 | 324,022 | 0 | 324,022 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 287,276 | (17,745) | 269,531 | (17,359) (A) | 252,172 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (96,226) | (16,431) | (112,656) | (142,111) (B) | (254,767) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 1,804,321 | 21,240 | 1,825,561 | (159,470) | 1,666,091 | | |
| 12 | **NET OPERATING INCOME** | 285,345 | (21,240) | 264,105 | (226,291) | 37,814 | | |
| 13 | **RATE BASE** | 6,986,179 | 93,077 | 7,079,256 | | 7,079,256 | | A-1(W) |
| 14 | **RATE OF RETURN** | 4.08% | | 3.73% | | 0.53% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 2,033,516 | 0 | 2,033,516 | 794,843 | | 2,828,359 | 39.09% | B-4(W),B-3(W) |
| 3 | Other Revenue | 56,150 | 0 | 56,150 | 0 | | 56,150 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 2,089,666 | 0 | 2,089,666 | 794,843 | | 2,884,509 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 1,289,249 | 55,416 | 1,344,665 | 0 | | 1,344,665 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 324,022 | 0 | 324,022 | 0 | | 324,022 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 287,276 | (17,745) | 269,531 | 35,768 | (A) | 305,299 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (96,226) | (16,431) | (112,656) | 292,813 | (B) | 180,157 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 1,804,321 | 21,240 | 1,825,561 | 328,581 | | 2,154,142 | | |
| 12 | **NET OPERATING INCOME** | 285,345 | (21,240) | 264,105 | 466,262 | | 730,367 | | |
| 13 | **RATE BASE** | 6,986,179 | 93,077 | 7,079,256 | | | 7,079,256 | | A-1(W) |
| 14 | **RATE OF RETURN** | 4.08% | | 3.73% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -12.14% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 0.53% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 7,079,256 | 7,079,256 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 730,367 | 37,814 | | |
| 7 | Adjusted Income Under Present Rates | 264,105 | 264,105 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 466,262 | (226,291) | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 759,075 | (368,402) | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 794,843 | (385,761) | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 759,075 | (368,402) | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 292,813 | (142,111) | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 35,768 | (17,359) | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 466,262 | (226,291) | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 37,934 | 0 | 37,934 | 20,719 | 58,653 | 54.62% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,165 | 0 | 1,165 | 0 | 1,165 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 39,099 | 0 | 39,099 | 20,719 | 59,818 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 40,497 | 756 | 41,253 | 0 | 41,253 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 31,023 | 0 | 31,023 | 0 | 31,023 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 45,609 | 70 | 45,679 | 932 (A) | 46,611 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (55,226) | (249) | (55,476) | 7,633 (B) | (47,843) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 61,903 | 576 | 62,479 | 8,565 | 71,044 | | |
| 12 | **NET OPERATING INCOME** | (22,804) | (576) | (23,380) | 12,154 | (11,226) | | |
| 13 | **RATE BASE** | 1,131,195 | (3,383) | 1,127,812 | | 1,127,812 | | A-1(W) |
| 14 | **RATE OF RETURN** | (2.02%) | | (2.07%) | | (1.00%) | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 37,934 | 0 | 37,934 | 238,209 | | 276,143 | 627.96% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,165 | 0 | 1,165 | 0 | | 1,165 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 39,099 | 0 | 39,099 | 238,209 | | 277,308 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 40,497 | 756 | 41,253 | 0 | | 41,253 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 31,023 | 0 | 31,023 | 0 | | 31,023 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 45,609 | 70 | 45,679 | 10,719 | (A) | 56,398 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (55,226) | (249) | (55,476) | 87,754 | (B) | 32,278 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 61,903 | 576 | 62,479 | 98,473 | | 160,952 | | |
| 12 | **NET OPERATING INCOME** | (22,804) | (576) | (23,380) | 139,736 | | 116,356 | | |
| 13 | **RATE BASE** | 1,131,195 | (3,383) | 1,127,812 | | | 1,127,812 | | A-1(W) |
| 14 | **RATE OF RETURN** | (2.02%) | | (2.07%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -15.96% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | -1.00% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 1,127,812 | 1,127,812 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 116,356 | (11,226) | | |
| 7 | Adjusted Income Under Present Rates | (23,380) | (23,380) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 139,736 | 12,154 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 227,490 | 19,787 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 238,209 | 20,719 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 227,490 | 19,787 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 87,754 | 7,633 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 10,719 | 932 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 139,736 | 12,154 | | B-1(W)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.*
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 21,193 | 0 | 21,193 | 577 | 21,770 | 2.72% | B-4(W),B-3(W) |
| 3 | Other Revenue | 400 | 0 | 400 | 0 | 400 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 21,593 | 0 | 21,593 | 577 | 22,170 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 20,593 | 744 | 21,337 | 0 | 21,337 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 3,468 | 0 | 3,468 | 0 | 3,468 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 3,397 | 44 | 3,441 | 26 (A) | 3,467 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (4,298) | (304) | (4,602) | 213 (B) | (4,389) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 23,160 | 485 | 23,644 | 239 | 23,883 | | |
| 12 | **NET OPERATING INCOME** | (1,567) | (485) | (2,051) | 338 | (1,713) | | |
| 13 | **RATE BASE** | 86,195 | 0 | 86,195 | | 86,195 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.82%) | | (2.38%) | | (1.99%) | | D-1(W) |

Notes:

(A) *Requested Taxes Other Than Income Increase* = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 21,193 | 0 | 21,193 | 18,657 | | 39,850 | 88.03% | B-4(W),B-3(W) |
| 3 | Other Revenue | 400 | 0 | 400 | 0 | | 400 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 21,593 | 0 | 21,593 | 18,657 | | 40,250 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 20,593 | 744 | 21,337 | 0 | | 21,337 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 3,468 | 0 | 3,468 | 0 | | 3,468 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 3,397 | 44 | 3,441 | 840 | (A) | 4,281 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (4,298) | (304) | (4,602) | 6,873 | (B) | 2,271 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 23,160 | 485 | 23,644 | 7,713 | | 31,357 | | |
| 12 | **NET OPERATING INCOME** | (1,567) | (485) | (2,051) | 10,944 | | 8,893 | | |
| 13 | **RATE BASE** | 86,195 | 0 | 86,195 | | | 86,195 | | A-1(W) |
| 14 | **RATE OF RETURN** | (1.82%) | | (2.38%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -18.43% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | -1.99% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 86,195 | 86,195 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 8,893 | (1,713) | | |
| 7 | Adjusted Income Under Present Rates | (2,051) | (2,051) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 10,944 | 338 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 17,817 | 551 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 18,657 | 577 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 17,817 | 551 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 6,873 | 213 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 840 | 26 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 10,944 | 338 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 19,943 | 0 | 19,943 | 7,350 | 27,293 | 36.86% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,785 | 0 | 1,785 | 0 | 1,785 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 21,728 | 0 | 21,728 | 7,350 | 29,078 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 13,114 | 707 | 13,821 | 0 | 13,821 | | B-5(W) |
| 7 | *Depreciation net of CIAC Amort* | 3,081 | 0 | 3,081 | 0 | 3,081 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 1,494 | 277 | 1,771 | 331 (A) | 2,102 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 602 | (380) | 222 | 2,708 (B) | 2,930 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 18,290 | 604 | 18,894 | 3,039 | 21,933 | | |
| 12 | ***NET OPERATING INCOME*** | 3,438 | (604) | 2,834 | 4,311 | 7,145 | | |
| 13 | **RATE BASE** | 38,648 | 0 | 38,648 | | 38,648 | | A-1(W) |
| 14 | **RATE OF RETURN** | 8.90% | | 7.33% | | 18.49% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 19,943 | 0 | 19,943 | 1,965 | | 21,908 | 9.85% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,785 | 0 | 1,785 | 0 | | 1,785 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 21,728 | 0 | 21,728 | 1,965 | | 23,693 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 13,114 | 707 | 13,821 | 0 | | 13,821 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 3,081 | 0 | 3,081 | 0 | | 3,081 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 1,494 | 277 | 1,771 | 88 | (A) | 1,859 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 602 | (380) | 222 | 724 | (B) | 946 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 18,290 | 604 | 18,894 | 812 | | 19,706 | | |
| 12 | **NET OPERATING INCOME** | 3,438 | (604) | 2,834 | 1,153 | | 3,987 | | |
| 13 | **RATE BASE** | 38,648 | 0 | 38,648 | | | 38,648 | | A-1(W) |
| 14 | **RATE OF RETURN** | 8.90% | | 7.33% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 32.65% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 18.49% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 38,648 | 38,648 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 3,987 | 7,145 | | |
| 7 | Adjusted Income Under Present Rates | 2,834 | 2,834 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 1,153 | 4,311 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 1,877 | 7,019 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 1,965 | 7,350 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 1,877 | 7,019 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 724 | 2,708 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 88 | 331 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 1,153 | 4,311 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 47,303 | 0 | 47,303 | 35,100 | 82,403 | 74.20% | B-4(W),B-3(W) |
| 3 | Other Revenue | 165 | 0 | 165 | 0 | 165 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 47,468 | 0 | 47,468 | 35,100 | 82,568 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 47,019 | 2,572 | 49,591 | 0 | 49,591 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 15,973 | 0 | 15,973 | 0 | 15,973 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 4,038 | 2,549 | 6,588 | 1,580 (A) | 8,168 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (12,049) | (1,976) | (14,025) | 12,931 (B) | (1,094) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 54,982 | 3,146 | 58,127 | 14,511 | 72,638 | | |
| 12 | **NET OPERATING INCOME** | (7,514) | (3,146) | (10,659) | 20,589 | 9,930 | | |
| 13 | **RATE BASE** | 194,671 | 0 | 194,671 | | 194,671 | | A-1(W) |
| 14 | **RATE OF RETURN** | (3.86%) | | (5.48%) | | 5.10% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 47,303 | 0 | 47,303 | 52,408 | | 99,711 | 110.79% | B-4(W),B-3(W) |
| 3 | Other Revenue | 165 | 0 | 165 | 0 | | 165 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 47,468 | 0 | 47,468 | 52,408 | | 99,876 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 47,019 | 2,572 | 49,591 | 0 | | 49,591 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 15,973 | 0 | 15,973 | 0 | | 15,973 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 4,038 | 2,549 | 6,588 | 2,358 | (A) | 8,946 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (12,049) | (1,976) | (14,025) | 19,307 | (B) | 5,282 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 54,982 | 3,146 | 58,127 | 21,665 | | 79,792 | | |
| 12 | **NET OPERATING INCOME** | (7,514) | (3,146) | (10,659) | 30,743 | | 20,084 | | |
| 13 | **RATE BASE** | 194,671 | 0 | 194,671 | | | 194,671 | | A-1(W) |
| 14 | **RATE OF RETURN** | (3.86%) | | (5.48%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -0.75% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 5.10% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 194,671 | 194,671 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 20,084 | 9,930 | | |
| 7 | Adjusted Income Under Present Rates | (10,659) | (10,659) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 30,743 | 20,589 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 50,050 | 33,521 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 52,408 | 35,100 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 50,050 | 33,521 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 19,307 | 12,931 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 2,358 | 1,580 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 30,743 | 20,589 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. *Non-used and useful items* should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedules |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| 1 | Utility Plant in Service | 192,553 | 0 | 192,553 | A-5 (W) |
| 2 | Utility Land & Land Rights | 2,472 | 0 | 2,472 | A-5 (W) |
| 3 | Non-Used and Useful | (8,845) | 0 | (8,845) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (76,914) | 0 | (76,914) | A-9 (W) |
| 6 | CIAC | (58,460) | (2) | (58,462) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 33,790 | 0 | 33,790 | A-14 (W) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (1,222) | 0 | (1,222) | Vol. II |
| 13 | Deferred Taxes | (1,692) | 0 | (1,692) | C-7 (W) |
| 14 | Working Capital Allowance | 7,077 | 0 | 7,077 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 88,759 | (2) | 88,757 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | 3. | 0 | 0 | |
| 7 | | | | |
| 8 | | 0 | 0 | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. | 0 | 0 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. | 0 | 0 | |
| 29 | | | | |
| 30 | 2. | 0 | 0 | |
| 31 | | | | |
| 32 | 3. | 0 | 0 | |
| 33 | | | | |
| 34 | 4 | 0 | 0 | |
| 35 | | | | |
| 36 | 5 | 0 | 0 | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. Transfer Unclaimed Refunds to CIAC | (2) | (2) | |
| 41 | | | | |
| 42 | 2. | | | |
| 43 | | 0 | 0 | |
| 44 | | | | |
| 45 | | (2) | (2) | |
| 46 | | | | |
| 47 | **SUBTOTAL** | (2) | (2) | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | (2) | (2) | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| | | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| | | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| | | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| | | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 67,317 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 18,066 |
| 32 | 1989 Retirements | 675 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 17,391 |
| 35 | **12/31/89 Balance** | 84,708 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 1,257 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 1,257 |
| 42 | **12/31/90 Balance** | 85,965 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-4 (W)

Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 85,965 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 2,855 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 2,855 |
| 8 | **12/31/91 Balance** | | 88,820 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | **12/31/92 Balance** | | 88,820 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 0 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 15,160 |
| 21 | 1993 Net Additions | | 15,160 |
| 22 | **12/31/93 Balance** | | 103,980 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 51,287 |
| 26 | 1994 Retirements | | 728 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 50,559 |
| 29 | **12/31/94 Balance** | | 154,539 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (197) |
| 32 | 1995 Additions | | 43,783 |
| 33 | 1995 Retirements | | 4,198 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 39,586 |
| 36 | **12/31/95 Balance** | | 193,927 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,837) |
| 39 | 1996 Additions | | 5,367 |
| 40 | 1996 Retirements | | 21 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 5,346 |
| 43 | **12/31/96 Balance** | | 197,436 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

**FPSC**
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 4 | 0 | 0 | 0 | 4 | 0 | 4 | 4 | 0 | 4 |
| 4 | 339.1 Other Plant & Miscellaneous | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 0 | 1,000 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 2,004 | 0 | 0 | 0 | 2,004 | 0 | 2,004 | 2,004 | 0 | 2,004 |
| 7 | 304.2 Structures & Improvements | 4,425 | 0 | 0 | 0 | 4,425 | 0 | 4,425 | 4,425 | 0 | 4,425 |
| 8 | 305.2 Collecting & Impounding reservoirs | 12 | 0 | 0 | 0 | 12 | 0 | 12 | 12 | 0 | 12 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 12,919 | 0 | 0 | 0 | 12,919 | 0 | 12,919 | 12,919 | 0 | 12,919 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 21 | 0 | 0 | 0 | 21 | 0 | 21 | 21 | 0 | 21 |
| 13 | 310.2 Power Generation Equipment | 31,489 | 0 | 0 | 0 | 31,489 | 0 | 31,489 | 31,489 | 0 | 31,489 |
| 14 | 311.2 Pumping Equipment | 13,431 | 0 | 0 | 0 | 13,431 | 0 | 13,431 | 13,431 | 0 | 13,431 |
| 15 | 339.2 Other Plant & Miscellaneous | (30) | 0 | 0 | 0 | (30) | 0 | (30) | (30) | 0 | (30) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 18 | 304.3 Structures & Improvements | 4,577 | 0 | 0 | 0 | 4,577 | 0 | 4,577 | 4,577 | 0 | 4,577 |
| 19 | 320.3 Water Treatment Equipment | 6,438 | 0 | 0 | 0 | 6,438 | 0 | 6,438 | 6,438 | 0 | 6,438 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 781 | 0 | 781 | 781 | 0 | 781 | 390 | 0 | 390 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 6,171 | 0 | 0 | 0 | 6,171 | 0 | 6,171 | 6,171 | 0 | 6,171 |
| 26 | 331.4 Transmission & Distribution | 53,182 | 0 | 0 | 0 | 53,182 | 0 | 53,182 | 53,182 | 0 | 53,182 |
| 27 | 333.4 Services | 3,139 | 729 | 0 | 729 | 3,868 | 0 | 3,868 | 3,503 | 0 | 3,503 |
| 28 | 334.4 Meters & Meter Installation | 25,091 | 1,368 | 0 | 1,368 | 26,459 | 0 | 26,459 | 25,775 | 0 | 25,775 |
| 29 | 335.4 Hydrants | 2,268 | 0 | 0 | 0 | 2,268 | 0 | 2,268 | 2,268 | 0 | 2,268 |
| 30 | 339.4 Other Plant & Miscellaneous | (1) | 0 | 0 | 0 | (1) | 0 | (1) | (1) | 0 | (1) |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 466 | 0 | 0 | 0 | 466 | 0 | 466 | 466 | 0 | 466 |
| 33 | 304.5 Structures & Improvements | 4,734 | 40 | (21) | 19 | 4,753 | 0 | 4,753 | 4,747 | 0 | 4,747 |
| 34 | 340.5 Office Furniture & Equipment | 2,934 | 0 | 0 | 0 | 2,934 | 0 | 2,934 | 2,934 | 0 | 2,934 |
| 35 | 340.51 Computer Equipment | 6,912 | 1,483 | 0 | 1,483 | 8,394 | 0 | 8,394 | 7,809 | 0 | 7,809 |
| 36 | 341.5 Transportation Equipment | 4,385 | 199 | 0 | 199 | 4,584 | 0 | 4,584 | 4,505 | 0 | 4,505 |
| 37 | 342.5 Stores Equipment | 42 | 0 | 0 | 0 | 42 | 0 | 42 | 42 | 0 | 42 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,599 | 60 | 0 | 60 | 1,659 | 0 | 1,659 | 1,635 | 0 | 1,635 |
| 39 | 344.5 Laboratory Equipment | 1,454 | 47 | 0 | 47 | 1,501 | 0 | 1,501 | 1,483 | 0 | 1,483 |
| 40 | 345.5 Power Operated Equipment | 1,473 | 660 | 0 | 660 | 2,133 | 0 | 2,133 | 1,873 | 0 | 1,873 |
| 41 | 346.5 Communication Equipment | 850 | 0 | 0 | 0 | 850 | 0 | 850 | 850 | 0 | 850 |
| 42 | 347.5 Miscellaneous Equipment | 382 | 0 | 0 | 0 | 382 | 0 | 382 | 382 | 0 | 382 |
| 43 | 348.5 Other Tangible Plant | 719 | 0 | 0 | 0 | 719 | 0 | 719 | 719 | 0 | 719 |
| 44 | **INTANGIBLE PLANT** | 1,004 | 0 | 0 | 0 | 1,004 | 0 | 1,004 | 1,004 | 0 | 1,004 |
| 45 | **SUPPLY & PUMPING** | 64,271 | 0 | 0 | 0 | 64,271 | 0 | 64,271 | 64,271 | 0 | 64,271 |
| 46 | **WATER TREATMENT PLANT** | 11,016 | 781 | 0 | 781 | 11,797 | 0 | 11,797 | 11,406 | 0 | 11,406 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 89,851 | 2,096 | 0 | 2,096 | 91,948 | 0 | 91,948 | 90,899 | 0 | 90,899 |
| 48 | **GENERAL PLANT** | 25,948 | 2,489 | (21) | 2,469 | 28,417 | 0 | 28,417 | 27,444 | 0 | 27,444 |
| 49 | **TOTAL PLANT IN SERVICE** | 192,090 | 5,367 | (21) | 5,346 | 197,436 | 0 | 197,436 | 195,025 | 0 | 195,025 |
| 50 | **LAND & LAND RIGHTS** | 2,472 | 0 | 0 | 0 | 2,472 | 0 | 2,472 | 2,472 | 0 | 2,472 |
| 51 | **TOTAL PIS LESS LAND** | 189,619 | 5,367 | (21) | 5,346 | 194,965 | 0 | 194,965 | 192,553 | 0 | 192,553 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 4 |
| 4 | 339.1 Other Plant & Miscellaneous | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 1,000 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 2,004 | 0 | 2,004 |
| 7 | 304.2 Structures & Improvements | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 4,425 | 0 | 4,425 |
| 8 | 305.2 Collecting & Impounding reservoirs | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 0 | 12 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 12,919 | 0 | 12,919 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 0 | 21 |
| 13 | 310.2 Power Generation Equipment | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 31,489 | 0 | 31,489 |
| 14 | 311.2 Pumping Equipment | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 13,431 | 0 | 13,431 |
| 15 | 339.2 Other Plant & Miscellaneous | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | (30) | 0 | (30) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 18 | 304.3 Structures & Improvements | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 4,577 | 0 | 4,577 |
| 19 | 320.3 Water Treatment Equipment | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 6,438 | 0 | 6,438 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 65 | 130 | 195 | 260 | 325 | 390 | 456 | 521 | 586 | 651 | 716 | 781 | 781 | 390 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 6,171 | 0 | 6,171 |
| 26 | 331.4 Transmission & Distribution | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 53,182 | 0 | 53,182 |
| 27 | 333.4 Services | 3,139 | 3,200 | 3,260 | 3,321 | 3,382 | 3,442 | 3,503 | 3,564 | 3,625 | 3,685 | 3,746 | 3,807 | 3,868 | 729 | 3,503 |
| 28 | 334.4 Meters & Meter Installation | 25,091 | 25,205 | 25,319 | 25,433 | 25,547 | 25,661 | 25,775 | 25,889 | 26,003 | 26,117 | 26,231 | 26,345 | 26,459 | 1,368 | 25,775 |
| 29 | 335.4 Hydrants | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 2,268 | 0 | 2,268 |
| 30 | 339.4 Other Plant & Miscellaneous | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | 0 | (1) |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 466 | 466 | 466 | 466 | 466 | 466 | 466 | 466 | 466 | 466 | 466 | 466 | 466 | 0 | 466 |
| 33 | 304.5 Structures & Improvements | 4,734 | 4,750 | 4,751 | 4,754 | 4,755 | 4,756 | 4,739 | 4,739 | 4,740 | 4,743 | 4,746 | 4,750 | 4,753 | 19 | 4,747 |
| 34 | 340.5 Office Furniture & Equipment | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 2,934 | 0 | 2,934 |
| 35 | 340.51 Computer Equipment | 6,912 | 7,500 | 7,545 | 7,666 | 7,691 | 7,715 | 7,859 | 7,883 | 7,907 | 8,028 | 8,145 | 8,273 | 8,394 | 1,483 | 7,809 |
| 36 | 341.5 Transportation Equipment | 4,385 | 4,464 | 4,470 | 4,486 | 4,489 | 4,492 | 4,512 | 4,515 | 4,518 | 4,535 | 4,550 | 4,567 | 4,584 | 199 | 4,505 |
| 37 | 342.5 Stores Equipment | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 0 | 42 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,599 | 1,623 | 1,624 | 1,629 | 1,630 | 1,631 | 1,637 | 1,638 | 1,639 | 1,644 | 1,649 | 1,654 | 1,659 | 60 | 1,635 |
| 39 | 344.5 Laboratory Equipment | 1,454 | 1,473 | 1,474 | 1,478 | 1,479 | 1,480 | 1,484 | 1,485 | 1,486 | 1,490 | 1,493 | 1,497 | 1,501 | 47 | 1,483 |
| 40 | 345.5 Power Operated Equipment | 1,473 | 1,735 | 1,755 | 1,809 | 1,820 | 1,831 | 1,895 | 1,906 | 1,916 | 1,970 | 2,022 | 2,079 | 2,133 | 660 | 1,873 |
| 41 | 346.5 Communication Equipment | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 0 | 850 |
| 42 | 347.5 Miscellaneous Equipment | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 0 | 382 |
| 43 | 348.5 Other Tangible Plant | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 719 | 0 | 719 |
| 44 | **INTANGIBLE PLANT** | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 1,004 | 0 | 1,004 |
| 45 | **SUPPLY & PUMPING** | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 64,271 | 0 | 64,271 |
| 46 | **WATER TREATMENT PLANT** | 11,016 | 11,081 | 11,146 | 11,211 | 11,276 | 11,341 | 11,406 | 11,471 | 11,536 | 11,601 | 11,666 | 11,731 | 11,797 | 781 | 11,406 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 89,851 | 90,026 | 90,201 | 90,375 | 90,550 | 90,725 | 90,900 | 91,074 | 91,249 | 91,424 | 91,598 | 91,773 | 91,948 | 2,096 | 90,899 |
| 48 | **GENERAL PLANT** | 25,948 | 26,936 | 27,012 | 27,215 | 27,256 | 27,297 | 27,518 | 27,558 | 27,599 | 27,802 | 27,999 | 28,213 | 28,417 | 2,469 | 27,444 |
| 49 | **TOTAL PLANT IN SERVICE** | 192,090 | 193,318 | 193,634 | 194,077 | 194,357 | 194,638 | 195,098 | 195,379 | 195,659 | 196,103 | 196,539 | 196,993 | 197,436 | 5,346 | 195,025 |
| 50 | **LAND & LAND RIGHTS** | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 2,472 | 0 | 2,472 |
| 51 | **TOTAL PIS LESS LAND** | 189,619 | 190,846 | 191,162 | 191,605 | 191,886 | 192,166 | 192,627 | 192,907 | 193,188 | 193,631 | 194,067 | 194,521 | 194,965 | 5,346 | 192,553 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 781 | 390 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 729 | 364 |
| 28 | 334.4 Meters & Meter Installation | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 1,368 | 684 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 16 | 1 | 3 | 1 | 1 | (17) | 1 | 1 | 3 | 3 | 3 | 3 | 19 | 13 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 588 | 45 | 121 | 24 | 24 | 144 | 24 | 24 | 121 | 117 | 127 | 121 | 1,483 | 897 |
| 36 | 341.5 Transportation Equipment | 79 | 6 | 16 | 3 | 3 | 19 | 3 | 3 | 16 | 16 | 17 | 16 | 199 | 121 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 24 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 5 | 5 | 5 | 60 | 36 |
| 39 | 344.5 Laboratory Equipment | 19 | 1 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 4 | 4 | 47 | 28 |
| 40 | 345.5 Power Operated Equipment | 262 | 20 | 54 | 11 | 11 | 64 | 11 | 11 | 54 | 52 | 57 | 54 | 660 | 400 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 781 | 390 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 2,096 | 1,048 |
| 48 | **GENERAL PLANT** | 987 | 76 | 204 | 41 | 41 | 221 | 41 | 41 | 204 | 197 | 214 | 204 | 2,469 | 1,495 |
| 49 | **TOTAL NET ADDITIONS** | 1,227 | 316 | 443 | 280 | 280 | 461 | 280 | 280 | 443 | 436 | 454 | 443 | 5,346 | 2,933 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 1,227 | 316 | 443 | 280 | 280 | 461 | 280 | 280 | 443 | 436 | 454 | 443 | 5,346 | 2,933 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 781 | 390 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 729 | 364 |
| 28 | 334.4 Meters & Meter Installation | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 1,368 | 684 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 16 | 1 | 3 | 1 | 1 | 4 | 1 | 1 | 3 | 3 | 3 | 3 | 40 | 24 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 588 | 45 | 121 | 24 | 24 | 144 | 24 | 24 | 121 | 117 | 127 | 121 | 1,483 | 897 |
| 36 | 341.5 Transportation Equipment | 79 | 6 | 16 | 3 | 3 | 19 | 3 | 3 | 16 | 16 | 17 | 16 | 199 | 121 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 24 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 5 | 5 | 5 | 60 | 36 |
| 39 | 344.5 Laboratory Equipment | 19 | 1 | 4 | 1 | 1 | 5 | 1 | 1 | 4 | 4 | 4 | 4 | 47 | 28 |
| 40 | 345.5 Power Operated Equipment | 262 | 20 | 54 | 11 | 11 | 64 | 11 | 11 | 54 | 52 | 57 | 54 | 660 | 400 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 781 | 390 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 2,096 | 1,048 |
| 48 | **GENERAL PLANT** | 987 | 76 | 204 | 41 | 41 | 242 | 41 | 41 | 204 | 197 | 214 | 204 | 2,489 | 1,506 |
| 49 | **TOTAL GROSS ADDITIONS** | 1,227 | 316 | 443 | 280 | 280 | 482 | 280 | 280 | 443 | 436 | 454 | 443 | 5,367 | 2,944 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 1,227 | 316 | 443 | 280 | 280 | 482 | 280 | 280 | 443 | 436 | 454 | 443 | 5,367 | 2,944 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of last year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 4 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 1,000 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 2,004 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 4,425 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 12 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 12,919 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 21 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 31,489 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 13,431 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | (30) | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 1 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 4,577 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 6,438 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 390 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 1 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 6,171 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 53,182 | 22.59% | 12,012 |
| 27 | 333.4 Services | 3,503 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 25,775 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 2,268 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | (1) | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 466 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 4,747 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 2,934 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 7,809 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 4,505 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 42 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,635 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 1,483 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 1,873 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 850 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 382 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 719 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 1,004 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 64,271 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 11,406 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 90,899 | 13.21% | 12,012 |
| 48 | **GENERAL PLANT** | 27,444 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 195,025 | 6.16% | 12,012 |
| 50 | **LAND & LAND RIGHTS** | 2,472 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 192,553 | 6.24% | 12,012 |

7/12/95 10:55 AM A05W7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | *Plant in Service* | 12,012 | 0 | 12,012 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (2,302) | 0 | (2,302) | A-9 (W) |
| 4 | CIAC | (889) | 0 | (889) | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 24 | 0 | 24 | A-14 (W) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 7 | Other | 0 | 0 | 0 | A-20 (W) |
| 8 | **TOTAL WATER NON-USED & USEFUL** | 8,845 | 0 | 8,845 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-8 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 39,968 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 2,935 |
| 32 | 1989 Retirements | 669 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 2,266 |
| 35 | **12/31/89 Balance** | 42,234 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 3,547 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 3,547 |
| 42 | **12/31/90 Balance** | 45,781 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 45,781 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 3,676 |
| 5 | 1991 Retirements | | 197 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 3,479 |
| 8 | **12/31/91 Balance** | | 49,259 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 3,780 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 3,780 |
| 15 | **12/31/92 Balance** | | 53,039 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 3,780 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 7,218 |
| 21 | 1993 Net Additions | | 10,999 |
| 22 | **12/31/93 Balance** | | 64,038 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 6,009 |
| 26 | 1994 Retirements | | 728 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 5,281 |
| 29 | **12/31/94 Balance** | | 69,319 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (88) |
| 32 | 1995 Additions | | 7,897 |
| 33 | 1995 Retirements | | 4,198 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 3,699 |
| 36 | **12/31/95 Balance** | | 72,931 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (526) |
| 39 | 1996 Additions | | 9,040 |
| 40 | 1996 Retirements | | 21 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 9,019 |
| 43 | **12/31/96 Balance** | | 81,424 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1996 ACCUMULATED DEPRECIATION | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 2,208 | 0 | 2,208 | 0 | 2,208 | 2,208 | 0 | 2,208 |
| 4 | 339.1 Other Plant & Miscellaneous | 281 | 40 | 321 | 0 | 321 | 301 | 0 | 301 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 5,679 | 134 | 5,813 | 0 | 5,813 | 5,746 | 0 | 5,746 |
| 8 | 305.2 Collecting & Impounding reservoirs | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 8,361 | 430 | 8,791 | 0 | 8,791 | 8,576 | 0 | 8,576 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 5 | 1 | 6 | 0 | 6 | 6 | 0 | 6 |
| 13 | 310.2 Power Generation Equipment | 788 | 1,574 | 2,362 | 0 | 2,362 | 1,575 | 0 | 1,575 |
| 14 | 311.2 Pumping Equipment | 9,099 | 672 | 9,771 | 0 | 9,771 | 9,435 | 0 | 9,435 |
| 15 | 339.2 Other Plant & Miscellaneous | (9) | (1) | (10) | 0 | (10) | (10) | 0 | (10) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 966 | 139 | 1,105 | 0 | 1,105 | 1,035 | 0 | 1,035 |
| 19 | 320.3 Water Treatment Equipment | 4,368 | 293 | 4,661 | 0 | 4,661 | 4,515 | 0 | 4,515 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 16 | 16 | 0 | 16 | 8 | 0 | 8 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 6,235 | 167 | 6,402 | 0 | 6,402 | 6,318 | 0 | 6,318 |
| 26 | 331.4 Transmission & Distribution | 9,572 | 1,239 | 10,811 | 0 | 10,811 | 10,192 | 0 | 10,192 |
| 27 | 333.4 Services | 138 | 88 | 226 | 0 | 226 | 182 | 0 | 182 |
| 28 | 334.4 Meters & Meter Installation | 12,276 | 1,289 | 13,565 | 0 | 13,565 | 12,921 | 0 | 12,921 |
| 29 | 335.4 Hydrants | 76 | 50 | 126 | 0 | 126 | 101 | 0 | 101 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 1,070 | 98 | 1,168 | 0 | 1,168 | 1,118 | 0 | 1,118 |
| 34 | 340.5 Office Furniture & Equipment | 1,352 | 196 | 1,548 | 0 | 1,548 | 1,450 | 0 | 1,450 |
| 35 | 340.51 Computer Equipment | 3,174 | 1,302 | 4,476 | 0 | 4,476 | 3,825 | 0 | 3,825 |
| 36 | 341.5 Transportation Equipment | 3,239 | 751 | 3,990 | 0 | 3,990 | 3,614 | 0 | 3,614 |
| 37 | 342.5 Stores Equipment | 14 | 2 | 16 | 0 | 16 | 15 | 0 | 15 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 827 | 102 | 929 | 0 | 929 | 878 | 0 | 878 |
| 39 | 344.5 Laboratory Equipment | 215 | 99 | 314 | 0 | 314 | 265 | 0 | 265 |
| 40 | 345.5 Power Operated Equipment | 1,503 | 156 | 1,659 | 0 | 1,659 | 1,581 | 0 | 1,581 |
| 41 | 346.5 Communication Equipment | 397 | 85 | 482 | 0 | 482 | 440 | 0 | 440 |
| 42 | 347.5 Miscellaneous Equipment | 96 | 25 | 121 | 0 | 121 | 109 | 0 | 109 |
| 43 | 348.5 Other Tangible Plant | 472 | 72 | 544 | 0 | 544 | 508 | 0 | 508 |
| 44 | **INTANGIBLE PLANT** | 2,489 | 40 | 2,529 | 0 | 2,529 | 2,509 | 0 | 2,509 |
| 45 | **SUPPLY & PUMPING** | 23,924 | 2,810 | 26,734 | 0 | 26,734 | 25,329 | 0 | 25,329 |
| 46 | **WATER TREATMENT PLANT** | 5,334 | 448 | 5,782 | 0 | 5,782 | 5,558 | 0 | 5,558 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 28,297 | 2,833 | 31,130 | 0 | 31,130 | 29,714 | 0 | 29,714 |
| 48 | **GENERAL PLANT** | 12,360 | 2,888 | 15,249 | 0 | 15,249 | 13,803 | 0 | 13,803 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 72,404 | 9,019 | 81,424 | 0 | 81,424 | 76,914 | 0 | 76,914 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

**FPSC**
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 0 | 2,208 |
| 4 | 339.1 Other Plant & Miscellaneous | 281 | 284 | 287 | 290 | 293 | 296 | 303 | 306 | 309 | 312 | 315 | 318 | 321 | 40 | 301 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 5,679 | 5,690 | 5,701 | 5,712 | 5,723 | 5,734 | 5,747 | 5,758 | 5,769 | 5,780 | 5,791 | 5,802 | 5,813 | 134 | 5,746 |
| 8 | 305.2 Collecting & Impounding reservoirs | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 8,361 | 8,397 | 8,433 | 8,469 | 8,505 | 8,541 | 8,575 | 8,611 | 8,647 | 8,683 | 8,719 | 8,755 | 8,791 | 430 | 8,576 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 1 | 6 |
| 13 | 310.2 Power Generation Equipment | 788 | 919 | 1,050 | 1,181 | 1,312 | 1,443 | 1,576 | 1,707 | 1,838 | 1,969 | 2,100 | 2,231 | 2,362 | 1,574 | 1,575 |
| 14 | 311.2 Pumping Equipment | 9,099 | 9,155 | 9,211 | 9,267 | 9,323 | 9,379 | 9,435 | 9,491 | 9,547 | 9,603 | 9,659 | 9,715 | 9,771 | 672 | 9,435 |
| 15 | 339.2 Other Plant & Miscellaneous | (9) | (9) | (9) | (9) | (9) | (9) | (10) | (10) | (10) | (10) | (10) | (10) | (10) | (1) | (10) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 966 | 978 | 990 | 1,002 | 1,014 | 1,026 | 1,033 | 1,045 | 1,057 | 1,069 | 1,081 | 1,093 | 1,105 | 139 | 1,035 |
| 19 | 320.3 Water Treatment Equipment | 4,368 | 4,392 | 4,416 | 4,440 | 4,464 | 4,488 | 4,517 | 4,541 | 4,565 | 4,589 | 4,613 | 4,637 | 4,661 | 293 | 4,515 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 1 | 2 | 3 | 4 | 5 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 16 | 8 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 6,235 | 6,249 | 6,263 | 6,277 | 6,291 | 6,305 | 6,318 | 6,332 | 6,346 | 6,360 | 6,374 | 6,388 | 6,402 | 167 | 6,318 |
| 26 | 331.4 Transmission & Distribution | 9,572 | 9,675 | 9,778 | 9,881 | 9,984 | 10,087 | 10,193 | 10,296 | 10,399 | 10,502 | 10,605 | 10,708 | 10,811 | 1,239 | 10,192 |
| 27 | 333.4 Services | 138 | 145 | 152 | 159 | 166 | 173 | 184 | 191 | 198 | 205 | 212 | 219 | 226 | 88 | 182 |
| 28 | 334.4 Meters & Meter Installation | 12,276 | 12,383 | 12,490 | 12,597 | 12,704 | 12,811 | 12,923 | 13,030 | 13,137 | 13,244 | 13,351 | 13,458 | 13,565 | 1,289 | 12,921 |
| 29 | 335.4 Hydrants | 76 | 80 | 84 | 88 | 92 | 96 | 102 | 106 | 110 | 114 | 118 | 122 | 126 | 50 | 101 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 1,070 | 1,080 | 1,090 | 1,100 | 1,110 | 1,120 | 1,108 | 1,118 | 1,128 | 1,138 | 1,148 | 1,158 | 1,168 | 98 | 1,118 |
| 34 | 340.5 Office Furniture & Equipment | 1,352 | 1,368 | 1,384 | 1,400 | 1,416 | 1,432 | 1,452 | 1,468 | 1,484 | 1,500 | 1,516 | 1,532 | 1,548 | 196 | 1,450 |
| 35 | 340.51 Computer Equipment | 3,174 | 3,283 | 3,392 | 3,501 | 3,610 | 3,719 | 3,822 | 3,931 | 4,040 | 4,149 | 4,258 | 4,367 | 4,476 | 1,302 | 3,825 |
| 36 | 341.5 Transportation Equipment | 3,239 | 3,302 | 3,365 | 3,428 | 3,491 | 3,554 | 3,612 | 3,675 | 3,738 | 3,801 | 3,864 | 3,927 | 3,990 | 751 | 3,614 |
| 37 | 342.5 Stores Equipment | 14 | 14 | 14 | 14 | 14 | 14 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 2 | 15 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 827 | 836 | 845 | 854 | 863 | 872 | 875 | 884 | 893 | 902 | 911 | 920 | 929 | 102 | 878 |
| 39 | 344.5 Laboratory Equipment | 215 | 223 | 231 | 239 | 247 | 255 | 266 | 274 | 282 | 290 | 298 | 306 | 314 | 99 | 265 |
| 40 | 345.5 Power Operated Equipment | 1,503 | 1,516 | 1,529 | 1,542 | 1,555 | 1,568 | 1,581 | 1,594 | 1,607 | 1,620 | 1,633 | 1,646 | 1,659 | 156 | 1,581 |
| 41 | 346.5 Communication Equipment | 397 | 404 | 411 | 418 | 425 | 432 | 440 | 447 | 454 | 461 | 468 | 475 | 482 | 85 | 440 |
| 42 | 347.5 Miscellaneous Equipment | 96 | 98 | 100 | 102 | 104 | 106 | 109 | 111 | 113 | 115 | 117 | 119 | 121 | 25 | 109 |
| 43 | 348.5 Other Tangible Plant | 472 | 478 | 484 | 490 | 496 | 502 | 508 | 514 | 520 | 526 | 532 | 538 | 544 | 72 | 508 |
| 44 | **INTANGIBLE PLANT** | 2,489 | 2,492 | 2,495 | 2,498 | 2,501 | 2,504 | 2,511 | 2,514 | 2,517 | 2,520 | 2,523 | 2,526 | 2,529 | 40 | 2,509 |
| 45 | **SUPPLY & PUMPING** | 23,924 | 24,158 | 24,392 | 24,626 | 24,860 | 25,094 | 25,330 | 25,564 | 25,798 | 26,032 | 26,266 | 26,500 | 26,734 | 2,810 | 25,329 |
| 46 | **WATER TREATMENT PLANT** | 5,334 | 5,371 | 5,408 | 5,445 | 5,482 | 5,519 | 5,560 | 5,597 | 5,634 | 5,671 | 5,708 | 5,745 | 5,782 | 448 | 5,558 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 28,297 | 28,532 | 28,767 | 29,002 | 29,237 | 29,472 | 29,720 | 29,955 | 30,190 | 30,425 | 30,660 | 30,895 | 31,130 | 2,833 | 29,714 |
| 48 | **GENERAL PLANT** | 12,360 | 12,603 | 12,846 | 13,089 | 13,332 | 13,575 | 13,791 | 14,034 | 14,277 | 14,520 | 14,763 | 15,006 | 15,249 | 2,888 | 13,803 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 72,404 | 73,156 | 73,908 | 74,660 | 75,412 | 76,164 | 76,912 | 77,664 | 78,416 | 79,168 | 79,920 | 80,672 | 81,424 | 9,019 | 76,914 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

**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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | 7 | 3 | 3 | 3 | 3 | 3 | 3 | 40 | 20 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 11 | 11 | 11 | 11 | 11 | 13 | 11 | 11 | 11 | 11 | 11 | 11 | 134 | 67 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 36 | 36 | 36 | 36 | 36 | 34 | 36 | 36 | 36 | 36 | 36 | 36 | 430 | 215 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 13 | 310.2 Power Generation Equipment | 131 | 131 | 131 | 131 | 131 | 133 | 131 | 131 | 131 | 131 | 131 | 131 | 1,574 | 787 |
| 14 | 311.2 Pumping Equipment | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 672 | 336 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 12 | 12 | 12 | 12 | 12 | 7 | 12 | 12 | 12 | 12 | 12 | 12 | 139 | 69 |
| 19 | 320.3 Water Treatment Equipment | 24 | 24 | 24 | 24 | 24 | 29 | 24 | 24 | 24 | 24 | 24 | 24 | 293 | 147 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 8 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 167 | 83 |
| 26 | 331.4 Transmission & Distribution | 103 | 103 | 103 | 103 | 103 | 106 | 103 | 103 | 103 | 103 | 103 | 103 | 1,239 | 620 |
| 27 | 333.4 Services | 7 | 7 | 7 | 7 | 7 | 11 | 7 | 7 | 7 | 7 | 7 | 7 | 86 | 44 |
| 28 | 334.4 Meters & Meter Installation | 107 | 107 | 107 | 107 | 107 | 112 | 107 | 107 | 107 | 107 | 107 | 107 | 1,289 | 645 |
| 29 | 335.4 Hydrants | 4 | 4 | 4 | 4 | 4 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 25 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 10 | 10 | 10 | 10 | 10 | (12) | 10 | 10 | 10 | 10 | 10 | 10 | 98 | 48 |
| 34 | 340.5 Office Furniture & Equipment | 16 | 16 | 16 | 16 | 16 | 20 | 16 | 16 | 16 | 16 | 16 | 16 | 196 | 98 |
| 35 | 340.51 Computer Equipment | 109 | 109 | 109 | 109 | 109 | 103 | 109 | 109 | 109 | 109 | 109 | 109 | 1,302 | 651 |
| 36 | 341.5 Transportation Equipment | 63 | 63 | 63 | 63 | 63 | 58 | 63 | 63 | 63 | 63 | 63 | 63 | 751 | 375 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 9 | 9 | 9 | 9 | 9 | 3 | 9 | 9 | 9 | 9 | 9 | 9 | 102 | 51 |
| 39 | 344.5 Laboratory Equipment | 8 | 8 | 8 | 8 | 8 | 11 | 8 | 8 | 8 | 8 | 8 | 8 | 99 | 50 |
| 40 | 345.5 Power Operated Equipment | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 41 | 346.5 Communication Equipment | 7 | 7 | 7 | 7 | 7 | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 85 | 43 |
| 42 | 347.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 13 |
| 43 | 348.5 Other Tangible Plant | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 72 | 36 |
| 44 | **INTANGIBLE PLANT** | 3 | 3 | 3 | 3 | 3 | 7 | 3 | 3 | 3 | 3 | 3 | 3 | 40 | 20 |
| 45 | **SUPPLY & PUMPING** | 234 | 234 | 234 | 234 | 234 | 236 | 234 | 234 | 234 | 234 | 234 | 234 | 2,810 | 1,405 |
| 46 | **WATER TREATMENT PLANT** | 37 | 37 | 37 | 37 | 37 | 41 | 37 | 37 | 37 | 37 | 37 | 37 | 448 | 224 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 235 | 235 | 235 | 235 | 235 | 248 | 235 | 235 | 235 | 235 | 235 | 235 | 2,833 | 1,417 |
| 48 | **GENERAL PLANT** | 243 | 243 | 243 | 243 | 243 | 215 | 243 | 243 | 243 | 243 | 243 | 243 | 2,888 | 1,444 |
| 49 | **TOTAL NET ADDITIONS** | 752 | 752 | 752 | 752 | 752 | 747 | 752 | 752 | 752 | 752 | 752 | 752 | 9,019 | 4,510 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | 7 | 3 | 3 | 3 | 3 | 3 | 3 | 40 | 20 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 11 | 11 | 11 | 11 | 11 | 13 | 11 | 11 | 11 | 11 | 11 | 11 | 134 | 67 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 36 | 36 | 36 | 36 | 36 | 34 | 36 | 36 | 36 | 36 | 36 | 36 | 430 | 215 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 13 | 310.2 Power Generation Equipment | 131 | 131 | 131 | 131 | 131 | 133 | 131 | 131 | 131 | 131 | 131 | 131 | 1,574 | 787 |
| 14 | 311.2 Pumping Equipment | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 672 | 336 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 12 | 12 | 12 | 12 | 12 | 7 | 12 | 12 | 12 | 12 | 12 | 12 | 139 | 69 |
| 19 | 320.3 Water Treatment Equipment | 24 | 24 | 24 | 24 | 24 | 29 | 24 | 24 | 24 | 24 | 24 | 24 | 293 | 147 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 8 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 167 | 83 |
| 26 | 331.4 Transmission & Distribution | 103 | 103 | 103 | 103 | 103 | 106 | 103 | 103 | 103 | 103 | 103 | 103 | 1,239 | 620 |
| 27 | 333.4 Services | 7 | 7 | 7 | 7 | 7 | 11 | 7 | 7 | 7 | 7 | 7 | 7 | 88 | 44 |
| 28 | 334.4 Meters & Meter Installation | 107 | 107 | 107 | 107 | 107 | 112 | 107 | 107 | 107 | 107 | 107 | 107 | 1,289 | 645 |
| 29 | 335.4 Hydrants | 4 | 4 | 4 | 4 | 4 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 25 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 10 | 10 | 10 | 10 | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 119 | 59 |
| 34 | 340.5 Office Furniture & Equipment | 16 | 16 | 16 | 16 | 16 | 20 | 16 | 16 | 16 | 16 | 16 | 16 | 196 | 98 |
| 35 | 340.51 Computer Equipment | 109 | 109 | 109 | 109 | 109 | 103 | 109 | 109 | 109 | 109 | 109 | 109 | 1,302 | 651 |
| 36 | 341.5 Transportation Equipment | 63 | 63 | 63 | 63 | 63 | 58 | 63 | 63 | 63 | 63 | 63 | 63 | 751 | 375 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 9 | 9 | 9 | 9 | 9 | 3 | 9 | 9 | 9 | 9 | 9 | 9 | 102 | 51 |
| 39 | 344.5 Laboratory Equipment | 8 | 8 | 8 | 8 | 8 | 11 | 8 | 8 | 8 | 8 | 8 | 8 | 99 | 50 |
| 40 | 345.5 Power Operated Equipment | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 41 | 346.5 Communication Equipment | 7 | 7 | 7 | 7 | 7 | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 85 | 43 |
| 42 | 347.5 Miscellaneous Equipment | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 13 |
| 43 | 348.5 Other Tangible Plant | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 72 | 36 |
| 44 | **INTANGIBLE PLANT** | 3 | 3 | 3 | 3 | 3 | 7 | 3 | 3 | 3 | 3 | 3 | 3 | 40 | 20 |
| 45 | **SUPPLY & PUMPING** | 234 | 234 | 234 | 234 | 234 | 236 | 234 | 234 | 234 | 234 | 234 | 234 | 2,810 | 1,405 |
| 46 | ***WATER TREATMENT PLANT*** | 37 | 37 | 37 | 37 | 37 | 41 | 37 | 37 | 37 | 37 | 37 | 37 | 448 | 224 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 235 | 235 | 235 | 235 | 235 | 248 | 235 | 235 | 235 | 235 | 235 | 235 | 2,833 | 1,417 |
| 48 | **GENERAL PLANT** | 243 | 243 | 243 | 243 | 243 | 236 | 243 | 243 | 243 | 243 | 243 | 243 | 2,909 | 1,455 |
| 49 | **TOTAL GROSS ADDITIONS** | 752 | 752 | 752 | 752 | 752 | 788 | 752 | 752 | 752 | 752 | 752 | 752 | 9,040 | 4,521 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 11 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 2,208 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 301 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 5,746 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 1 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 8,576 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 6 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 1,575 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 9,435 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | (10) | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 1,035 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 4,515 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 8 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 6,318 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 10,192 | 22.59% | 2,302 |
| 27 | 333.4 Services | 182 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 12,921 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 101 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 1,118 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 1,450 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 3,825 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 3,614 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 15 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 878 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 265 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 1,581 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 440 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 109 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 508 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 2,509 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 25,329 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 5,558 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 29,714 | 7.75% | 2,302 |
| 48 | **GENERAL PLANT** | 13,803 | 0.00% | 0 |
| 49 | **TOTAL** | 76,914 | 2.99% | 2,302 |

7/12/95 11:39 AM A09W7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 42,717 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 525 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 525 |
| 35 | **12/31/89 Balance** | 43,242 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 1,775 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 1,775 |
| 42 | **12/31/90 Balance** | 45,017 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 45,017 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 1,275 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 1,275 |
| 8 | **12/31/91 Balance** | 46,292 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | **12/31/92 Balance** | 46,292 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 425 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 425 |
| 22 | **12/31/93 Balance** | 46,717 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 11,143 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 11,143 |
| 29 | **12/31/94 Balance** | 57,860 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 375 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 375 |
| 36 | **12/31/95 Balance** | 58,235 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 450 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross Up Refunds | 2 |
| 42 | 1996 Net Additions | 452 |
| 43 | **12/31/96 Balance** | 58,687 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 2 | 2 | 0 | 2 | 2 | 0.00% | 0 |
| 2 | Line/Main Extensions | 4,066 | 0 | 4,066 | 0 | 4,066 | 4,066 | 0 | 4,066 | 0.00% | 0 |
| 3 | Meter Installation Fees | 43,351 | 450 | 43,801 | 0 | 43,801 | 43,576 | 0 | 43,576 | 0.00% | 0 |
| 4 | Contributed Lines | 6,732 | 0 | 6,732 | 0 | 6,732 | 6,732 | 0 | 6,732 | 13.21% | 889 |
| 5 | Cont. Prpty Other than Lines | 2,225 | 0 | 2,225 | 0 | 2,225 | 2,225 | 0 | 2,225 | 0.00% | 0 |
| 6 | Service Installation Fees | 1,861 | 0 | 1,861 | 0 | 1,861 | 1,861 | 0 | 1,861 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 58,235 | 450 | 58,685 | 2 | 58,687 | 58,460 | 2 | 58,462 | 1.52% | 889 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 4,066 | 0 | 4,066 |
| 3 | Meter Installation Fees | 43,351 | 43,351 | 43,351 | 43,351 | 43,426 | 43,501 | 43,576 | 43,651 | 43,726 | 43,801 | 43,801 | 43,801 | 43,801 | 450 | 43,576 |
| 4 | Contributed Lines | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 6,732 | 0 | 6,732 |
| 5 | Cont. Prpty Other than Lines | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 2,225 | 0 | 2,225 |
| 6 | Service Installation Fees | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 0 | 1,861 |
| 7 | **TOTAL WATER CIAC** | 58,235 | 58,235 | 58,235 | 58,235 | 58,310 | 58,385 | 58,460 | 58,535 | 58,610 | 58,685 | 58,685 | 58,685 | 58,685 | 450 | 58,460 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 450 | 225 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 450 | 225 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 450 | 225 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL GROSS ADDITIONS** | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 450 | 225 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 16,863 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 2,040 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 2,040 |
| 35 | **12/31/89 Balance** | 18,903 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 2,098 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 2,098 |
| 42 | **12/31/90 Balance** | 21,001 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 21,001 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 2,174 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 2,174 |
| 8 | **12/31/91 Balance** | 23,175 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 2,206 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 2,206 |
| 15 | **12/31/92 Balance** | 25,381 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 2,217 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 2,217 |
| 22 | **12/31/93 Balance** | 27,598 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 2,377 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 2,377 |
| 29 | **12/31/94 Balance** | 29,975 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 2,536 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 2,536 |
| 36 | **12/31/95 Balance** | 32,511 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 2,558 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 2,558 |
| 43 | **12/31/96 Balance** | 35,069 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | Line/Main Extensions | 664 | 94 | 758 | 0 | 758 | 711 | 0 | 711 | 0.00% | 0 |
| 3 | Meter Installation Fees | 31,424 | 2,179 | 33,603 | 0 | 33,603 | 32,513 | 0 | 32,513 | 0.00% | 0 |
| 4 | Contributed Lines | 235 | 156 | 391 | 0 | 391 | 313 | 0 | 313 | 7.75% | 24 |
| 5 | Cont. Prpty Other than Lines | 119 | 82 | 201 | 0 | 201 | 160 | 0 | 160 | 0.00% | 0 |
| 6 | Service Installation Fees | 70 | 47 | 117 | 0 | 117 | 93 | 0 | 93 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 32,512 | 2,558 | 35,070 | 0 | 35,070 | 33,790 | 0 | 33,790 | 0.07% | 24 |

Column:
(10) from Schedule A-9 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Ave. Utility Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 664 | 672 | 680 | 688 | 696 | 704 | 710 | 718 | 726 | 734 | 742 | 750 | 758 | 94 | 711 |
| 3 | Meter Installation Fees | 31,424 | 31,606 | 31,788 | 31,970 | 32,152 | 32,334 | 32,511 | 32,693 | 32,875 | 33,057 | 33,239 | 33,421 | 33,603 | 2,179 | 32,513 |
| 4 | Contributed Lines | 235 | 248 | 261 | 274 | 287 | 300 | 313 | 326 | 339 | 352 | 365 | 378 | 391 | 156 | 313 |
| 5 | Cont. Prpty Other than Lines | 119 | 126 | 133 | 140 | 147 | 154 | 159 | 166 | 173 | 180 | 187 | 194 | 201 | 82 | 160 |
| 6 | Service Installation Fees | 70 | 74 | 78 | 82 | 86 | 90 | 93 | 97 | 101 | 105 | 109 | 113 | 117 | 47 | 93 |
| 7 | **TOTAL ACC. AMORT. CIAC** | 32,512 | 32,726 | 32,940 | 33,154 | 33,368 | 33,582 | 33,786 | 34,000 | 34,214 | 34,428 | 34,842 | 34,856 | 35,070 | 2,558 | 33,790 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## *MONTHLY NET ADDITIONS / AVERAGE*

**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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | *Plant Capacity Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 8 | 8 | 8 | 8 | 8 | 6 | 8 | 8 | 8 | 8 | 8 | 8 | 94 | 47 |
| 3 | Meter Installation Fees | 182 | 182 | 182 | 182 | 182 | 177 | 182 | 182 | 182 | 182 | 182 | 182 | 2,179 | 1,089 |
| 4 | Contributed Lines | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 5 | Cont. Prpty Other than Lines | 7 | 7 | 7 | 7 | 7 | 5 | 7 | 7 | 7 | 7 | 7 | 7 | 82 | 41 |
| 6 | Service Installation Fees | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 23 |
| 7 | **TOTAL NET ADDITIONS** | 214 | 214 | 214 | 214 | 214 | 204 | 214 | 214 | 214 | 214 | 214 | 214 | 2,558 | 1,278 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 8 | 8 | 8 | 8 | 8 | 6 | 8 | 8 | 8 | 8 | 8 | 8 | 94 | 47 |
| 3 | Meter Installation Fees | 182 | 182 | 182 | 182 | 182 | 177 | 182 | 182 | 182 | 182 | 182 | 182 | 2,179 | 1,089 |
| 4 | Contributed Lines | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 5 | Cont. Prpty Other than Lines | 7 | 7 | 7 | 7 | 7 | 5 | 7 | 7 | 7 | 7 | 7 | 7 | 82 | 41 |
| 6 | Service Installation Fees | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 23 |
| 7 | **TOTAL GROSS ADDITIONS** | 214 | 214 | 214 | 214 | 214 | 204 | 214 | 214 | 214 | 214 | 214 | 214 | 2,558 | 1,278 |





Note: May not cross f[illegible] due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | TOTAL | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% (d) | | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |

7/12/95 2:21 PM A15W1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|
| | FPSC REGULATED UNIFORM PLANTS | | | | AFUDC RATES | | |
| LINE | | PLANT | | ORDER | PRESENT | PROPOSED | |
| NO. | PLANT NAME | TYPE | COUNTY | NO. | ANNUAL | ANNUAL | MONTHLY |
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Dot Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|---|---|---|---|---|---|---|---|
| | FPSC REGULATED UNIFORM PLANTS | | | | AFUDC RATES | | |
| | | PLANT | | ORDER | PRESENT | PROPOSED | |
| | PLANT NAME | TYPE | COUNTY | NO. | ANNUAL | ANNUAL | MONTHLY |
| | Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| | Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| | Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| | Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| | Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| | St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sunny Hills | W & S | Washington | 930423 | 10.63% | 9.85% | 0.785953% |
| | Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| | University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| | Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| | Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| | Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| | Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| | Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| | Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| | | | | AFUDC RATES | | |
|---|---|---|---|---|---|---|
| | PLANT | | ORDER | PRESENT | PROPOSED | |
| PLANT NAME | TYPE | COUNTY | NO. | ANNUAL | ANNUAL | MONTHLY |
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 6.16% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

**Company: SSU**
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

**FPSC**
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS/LIABILITIES | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 369,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,956 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,368 | 2,067,177 | 2,253,582 |
| 17 | Other Deferred Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,726 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
*Page 1 of 2*
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,585 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

**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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | **TOTAL CURRENT ASSETS** | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | **TOTAL DEFERRED ASSETS** | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | **TOTAL ASSETS** | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid in Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,849 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,061,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,880 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
*Recap Schedule:* A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS BALANCE** | | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| 1 | 12/31/88 Balance Per County Resolution | 0 | | 12/31/88 Balance Per County Resolution | 0 | |
| 2 | Dated 06/27/89 | 0 | | Dated 06/27/89 Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 Adjusted Balance | 0 | |
| | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 BALANCE | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 BALANCE | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 BALANCE | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 BALANCE | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 BALANCE** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged *from those originally ordered.* The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### *NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION*

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | Supporting Schedules | Recap Schedules |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 6.24% | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % | 2.99% | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (W) |



Note: May not cross foot due to rounding.

# SCHEDULE OF OTHER - WATER - 1996
## DEFERRED DEBITS

**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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W).

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an *acquisition adjustment*, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 16,903 | 0 | 16,903 | 25,789 | 42,692 | 152.57% | B-4(W),B-3(W) |
| 3 | Other Revenue | 745 | 0 | 745 | 0 | 745 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 17,648 | 0 | 17,648 | 25,789 | 43,437 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 22,957 | 1,357 | 24,314 | 0 | 24,314 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 6,217 | 0 | 6,217 | 0 | 6,217 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 6,983 | (265) | 6,718 | 1,161 (A) | 7,879 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (9,290) | (421) | (9,711) | 9,500 (B) | (211) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 26,867 | 671 | 27,538 | 10,661 | 38,199 | | |
| 12 | **NET OPERATING INCOME** | (9,219) | (671) | (9,890) | 15,128 | 5,238 | | |
| 13 | **RATE BASE** | 88,759 | (2) | 88,757 | | 88,757 | | A-1(W) |
| 14 | **RATE OF RETURN** | (10.39%) | | (11.14%) | | 5.90% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 16,903 | 0 | 16,903 | 32,470 | | 49,373 | 192.10% | B-4(W),B-3(W) |
| 3 | Other Revenue | 745 | 0 | 745 | 0 | | 745 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 17,648 | 0 | 17,648 | 32,470 | | 50,118 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 22,957 | 1,357 | 24,314 | 0 | | 24,314 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 6,217 | 0 | 6,217 | 0 | | 6,217 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 6,983 | (265) | 6,718 | 1,461 | (A) | 8,179 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (9,290) | (421) | (9,711) | 11,962 | (B) | 2,251 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 26,867 | 671 | 27,538 | 13,423 | | 40,961 | | |
| 12 | **NET OPERATING INCOME** | (9,219) | (671) | (9,890) | 19,047 | | 9,157 | | |
| 13 | **RATE BASE** | 88,759 | (2) | 88,757 | | | 88,757 | | A-1(W) |
| 14 | **RATE OF RETURN** | (10.39%) | | (11.14%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | Required | Requested | Supporting Schedules | Recap Schedules |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 1.25% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 5.90% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 88,757 | 88,757 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 9,157 | 5,238 | | |
| 7 | Adjusted Income Under Present Rates | (9,890) | (9,890) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 19,047 | 15,128 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 31,009 | 24,628 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 32,470 | 25,789 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 31,009 | 24,628 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 11,962 | 9,500 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 1,461 | 1,161 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 19,047 | 15,128 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | Ratio | Cost Rate | Weighted Cost |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment fof Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. N/A | 0 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 462 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 323 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 37 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | 0 | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 536 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 1,357 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 61 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (326) | |
| 43 | | | |
| 44 | | (265) | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (421) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (421) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 671 | |

7/27/95 1:00 PM B03W.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 14,689 | 0 | 14,689 |
| 4 | 461.2 Metered - Commercial | 2,214 | 0 | 2,214 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 0 | 0 | 0 |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | 0 |
| 8 | Subtotal Water Sales | 16,903 | 0 | 16,903 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 0 | 0 | 0 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 0 | 0 | 0 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 Unbilled Revenues | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 0 | 0 | 0 |
| 18 | **TOTAL WATER SALES** | 16,903 | 0 | 16,903 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 745 | 0 | 745 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 745 | 0 | 745 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 17,648 | 0 | 17,648 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 Salaries & Wages - Employees | 11,246 | 761 | 12,007 | 5,160 | 246 | 5,406 | 1,679 | 174 | 1,853 | 4,407 | 341 | 4,748 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits (1) | 2,811 | 56 | 2,867 | 1,290 | 0 | 1,290 | 420 | 23 | 443 | 1,101 | 33 | 1,134 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 2,000 | 10 | 2,010 | 1,920 | 0 | 1,920 | 6 | 0 | 6 | 74 | 10 | 84 |
| 6 | 616 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 265 | 0 | 265 | 265 | 0 | 265 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 2,006 | 53 | 2,059 | 1,715 | 0 | 1,715 | 89 | 9 | 99 | 202 | 43 | 245 |
| 9 | 631 Contractual Services - Eng. | 34 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 34 |
| 10 | 632 Contractual Services - Acct. | 179 | 0 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 179 | 0 | 179 |
| 11 | 633 Contractual Services - Legal | 108 | 0 | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 108 | 0 | 108 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 460 | 157 | 617 | 181 | 27 | 208 | 0 | 0 | 0 | 279 | 130 | 409 |
| 14 | 641 Rental of Real Building/Real Property | 160 | 25 | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 160 | 25 | 186 |
| 15 | 642 Rental of Equipment | 9 | 4 | 14 | 2 | 0 | 2 | 0 | 0 | 0 | 7 | 4 | 12 |
| 16 | 650 Transportation Expense | 755 | 12 | 766 | 613 | 0 | 613 | 63 | 8 | 71 | 78 | 4 | 82 |
| 17 | 656 Insurance - Vehicle | 123 | 0 | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 123 | 0 | 123 |
| 18 | 657 Insurance - General Liability | 253 | 52 | 305 | 0 | 0 | 0 | 0 | 0 | 0 | 253 | 52 | 305 |
| 19 | 658 Insurance - Workman's Comp (2) | 192 | 3 | 195 | 88 | 0 | 88 | 29 | 2 | 30 | 75 | 1 | 76 |
| 20 | 659 Insurance - Other | 25 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 25 | 0 | 25 |
| 21 | 660 Advertising Expense | 27 | 25 | 52 | 0 | 0 | 0 | 0 | 0 | 0 | 27 | 25 | 52 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 Reg. Comm. Exp. - Other | 60 | 0 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 60 | 0 | 60 |
| 24 | 670 Bad Debt Expense | 220 | 24 | 243 | 0 | 0 | 0 | 220 | 24 | 243 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 2,024 | 175 | 2,199 | 228 | 0 | 228 | 551 | 32 | 583 | 1,245 | 143 | 1,388 |
| 26 | **TOTAL WATER O & M EXPENSES** | 22,957 | 1,357 | 24,314 | 11,462 | 273 | 11,735 | 3,056 | 272 | 3,327 | 8,439 | 813 | 9,252 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
### *TOTAL O & M BY MONTH (6XX.1 - 6XX.8)*

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

**FPSC**
Schedule: B-5(W)
*Page 2 Of 9*
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 933 | 860 | 988 | 951 | 961 | 946 | 943 | 942 | 921 | 949 | 916 | 936 | 11,246 | 761 | 12,007 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 233 | 215 | 247 | 238 | 240 | 237 | 236 | 235 | 230 | 237 | 229 | 234 | 2,810 | 56 | 2,866 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 167 | 166 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 2,000 | 10 | 2,010 |
| 6 | *616.1-.8 Fuel for Power Production* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.8 Chemicals | 0 | 106 | 0 | 0 | 0 | 106 | 0 | 0 | 53 | 0 | 0 | 0 | 265 | 0 | 265 |
| 8 | 620.1-.8 Materials & Supplies | 239 | 122 | 228 | 125 | 226 | 125 | 123 | 225 | 123 | 225 | 123 | 123 | 2,007 | 53 | 2,060 |
| 9 | 631.1-.8 Contractual Services - Eng. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 34 | 0 | 34 |
| 10 | 632.1-.8 Contractual Services - Acct. | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 179 | 0 | 179 |
| 11 | 633.1-.8 Contractual Services - Legal | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 108 | 0 | 108 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 40 | 36 | 34 | 38 | 37 | 36 | 40 | 40 | 40 | 40 | 39 | 40 | 460 | 157 | 617 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 13 | 13 | 14 | 14 | 14 | 13 | 13 | 13 | 13 | 14 | 13 | 13 | 160 | 25 | 185 |
| 15 | 642.1-.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 4 | 14 |
| 16 | 650.1-.8 Transportation Expense | 64 | 62 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 754 | 12 | 766 |
| 17 | 656.1-.8 Insurance - Vehicle | 10 | 10 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 123 | 0 | 123 |
| 18 | 657.1-.8 Insurance - General Liability | 21 | 20 | 22 | 22 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 253 | 52 | 305 |
| 19 | *658.1-.8 Insurance - Workmen's Comp (2)* | 16 | 15 | 17 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 192 | 3 | 195 |
| 20 | 659.1-.8 Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 0 | 25 |
| 21 | 660.1-.8 Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 27 | 25 | 52 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 0 | 60 |
| 24 | 670.1-.8 Bad Debt Expense | 18 | 17 | 19 | 18 | 18 | 18 | 19 | 19 | 18 | 19 | 18 | 19 | 220 | 24 | 244 |
| 25 | 675.1-.8 Miscellaneous Expenses | 173 | 160 | 187 | 174 | 174 | 175 | 165 | 164 | 162 | 167 | 160 | 162 | 2,024 | 175 | 2,199 |
| 26 | **TOTAL WATER O & M EXPENSES** | 1,963 | 1,837 | 2,035 | 1,873 | 1,986 | 1,970 | 1,853 | 1,954 | 1,872 | 1,966 | 1,810 | 1,840 | 22,957 | 1,357 | 24,314 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 431 | 384 | 469 | 433 | 448 | 441 | 430 | 430 | 417 | 431 | 417 | 429 | 5,160 | 246 | 5,406 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 108 | 96 | 117 | 108 | 112 | 110 | 107 | 108 | 104 | 108 | 104 | 107 | 1,290 | 0 | 1,290 |
| 4 | 610.1-.6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 Purchased Power | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 1,920 | 0 | 1,920 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.6 Chemicals | 0 | 106 | 0 | 0 | 0 | 106 | 0 | 0 | 53 | 0 | 0 | 0 | 265 | 0 | 265 |
| 8 | 620.1-.6 Materials & Supplies | 214 | 100 | 203 | 100 | 202 | 100 | 99 | 201 | 99 | 201 | 99 | 99 | 1,715 | 0 | 1,715 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | 17 | 14 | 10 | 14 | 14 | 13 | 17 | 16 | 17 | 16 | 16 | 17 | 181 | 27 | 208 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| 16 | 650.1-.6 Transportation Expense | 52 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 613 | 0 | 613 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 7 | 7 | 8 | 7 | 8 | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 88 | 0 | 88 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 25 | 20 | 34 | 22 | 23 | 26 | 13 | 13 | 13 | 14 | 13 | 13 | 228 | 0 | 228 |
| 26 | TOTAL WATER DIRECT O & M EXPENSES | 1,014 | 938 | 1,053 | 895 | 1,018 | 1,014 | 884 | 987 | 920 | 989 | 868 | 882 | 11,462 | 273 | 11,735 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

**FPSC**
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 | Salaries & Wages - Employees | 140 | 128 | 142 | 141 | 141 | 139 | 143 | 142 | 138 | 144 | 138 | 142 | 1,679 | 174 | 1,853 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 35 | 32 | 35 | 35 | 35 | 35 | 36 | 35 | 35 | 36 | 35 | 35 | 420 | 23 | 443 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 6 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 7 | 7 | 8 | 7 | 8 | 7 | 8 | 8 | 7 | 8 | 7 | 8 | 89 | 9 | 99 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 | 8 | 71 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 29 | 2 | 30 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 18 | 17 | 19 | 18 | 18 | 18 | 19 | 19 | 18 | 19 | 18 | 19 | 220 | 24 | 243 |
| 25 | 675.7 | Miscellaneous Expenses | 46 | 42 | 47 | 46 | 46 | 46 | 47 | 47 | 45 | 47 | 45 | 46 | 551 | 32 | 583 |
| 26 | | **TOTAL WATER ALLOCATED CUST ACCTS EXP.** | 255 | 233 | 258 | 256 | 257 | 254 | 261 | 258 | 252 | 261 | 252 | 258 | 3,056 | 272 | 3,327 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | (1) Account No. | Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 362 | 348 | 377 | 377 | 371 | 366 | 370 | 370 | 366 | 374 | 360 | 366 | 4,407 | 341 | 4,748 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 91 | 87 | 94 | 94 | 93 | 92 | 92 | 93 | 91 | 93 | 90 | 91 | 1,101 | 33 | 1,134 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 10 | 84 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 17 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 202 | 43 | 245 |
| 9 | 631.8 | Contractual Services - Eng. | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 34 | 0 | 34 |
| 10 | 632.8 | Contractual Services - Acct. | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 179 | 0 | 179 |
| 11 | 633.8 | Contractual Services - Legal | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 108 | 0 | 108 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 23 | 22 | 24 | 24 | 23 | 23 | 23 | 23 | 23 | 24 | 23 | 23 | 279 | 130 | 409 |
| 14 | 641.8 | Rental of Real Building/Real Property | 13 | 13 | 14 | 14 | 14 | 13 | 13 | 13 | 13 | 14 | 13 | 13 | 160 | 25 | 186 |
| 15 | 642.8 | Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 4 | 12 |
| 16 | 650.8 | Transportation Expense | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 7 | 78 | 4 | 82 |
| 17 | 656.8 | Insurance - Vehicle | 10 | 10 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 123 | 0 | 123 |
| 18 | 657.8 | Insurance - General Liability | 21 | 20 | 22 | 22 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 253 | 52 | 305 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 75 | 1 | 76 |
| 20 | 659.8 | Insurance - Other | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 0 | 25 |
| 21 | 660.8 | Advertising Expense | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 27 | 25 | 52 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 0 | 60 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 102 | 98 | 107 | 106 | 105 | 104 | 104 | 105 | 103 | 106 | 102 | 103 | 1,245 | 143 | 1,388 |
| 26 | | TOTAL WATER ALLOCATED A & G EXPENSES | 694 | 666 | 723 | 721 | 711 | 702 | 706 | 709 | 700 | 716 | 690 | 701 | 8,439 | 813 | 9,252 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
### *UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)*

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

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Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 Salaries & Wages - Employees | 11,219 | 659 | (632) | 11,246 | 0 | 148 | 77 | 0 | 0 | 536 | 761 | 12,007 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 2,786 | 25 | 0 | 2,811 | 0 | 37 | 19 | 0 | 0 | 0 | 56 | 2,867 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 2,008 | 0 | (8) | 2,000 | 0 | 10 | 0 | 0 | 0 | 0 | 10 | 2,010 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.8 Chemicals | 260 | 5 | (0) | 265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 265 |
| 8 | 620.1-.8 Materials & Supplies | 1,998 | 39 | (31) | 2,006 | 0 | 18 | 25 | 10 | 0 | 0 | 53 | 2,059 |
| 9 | 631.1-.8 Contractual Services - Eng. | 37 | 1 | (4) | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 10 | 632.1-.8 Contractual Services - Acct. | 194 | 4 | (19) | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 179 |
| 11 | 633.1-.8 Contractual Services - Legal | 117 | 2 | (11) | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 480 | 9 | (29) | 460 | 0 | 46 | 84 | 27 | 0 | 0 | 157 | 617 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 174 | 3 | (17) | 160 | 0 | 25 | 0 | 0 | 0 | 0 | 25 | 186 |
| 15 | 642.1-.8 Rental of Equipment | 10 | 0 | (1) | 9 | 0 | 4 | 1 | 0 | 0 | 0 | 4 | 14 |
| 16 | 650.1-.8 Transportation Expense | 754 | 15 | (14) | 755 | 0 | 12 | 0 | 0 | 0 | 0 | 12 | 766 |
| 17 | 656.1-.8 Insurance - Vehicle | 133 | 3 | (13) | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123 |
| 18 | 657.1-.8 Insurance - General Liability | 274 | 5 | (26) | 253 | 0 | 52 | 0 | 0 | 0 | 0 | 52 | 305 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 201 | (9) | 0 | 192 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 195 |
| 20 | 659.1-.8 Insurance - Other | 27 | 1 | (3) | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 21 | 660.1-.8 Advertising Expense | 30 | 1 | (3) | 27 | 0 | 0 | 25 | 0 | 0 | 0 | 25 | 52 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 66 | 0 | (6) | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60 |
| 24 | 670.1-.8 Bad Debt Expense | 238 | 0 | (18) | 220 | 0 | 24 | 0 | 0 | 0 | 0 | 24 | 243 |
| 25 | 675.1-.8 Miscellaneous Expenses | 2,168 | 42 | (186) | 2,024 | 0 | 83 | 92 | 0 | 0 | 0 | 175 | 2,199 |
| 26 | **TOTAL WATER O & M EXPENSES** | 23,172 | 805 | (1,020) | 22,957 | 0 | 462 | 323 | 37 | 0 | 536 | 1,357 | 24,314 |

*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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

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

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Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.6 Salaries & Wages - Employees | 4,874 | 286 | (0) | 5,160 | 0 | 0 | 0 | 0 | 0 | 246 | 246 | 5,406 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 1,210 | 80 | 0 | 1,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,290 |
| 4 | 610.1-.6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 Purchased Power | 1,920 | 0 | 0 | 1,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,920 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.6 Chemicals | 260 | 5 | (0) | 265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 265 |
| 8 | 620.1-.6 Materials & Supplies | 1,683 | 33 | (0) | 1,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,715 |
| 9 | 631.1-.6 Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 Contractual Services - Legal | 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 |
| 13 | 635.1-.6 Contractual Services - Other | 178 | 3 | (0) | 181 | 0 | 0 | 0 | 27 | 0 | 0 | 27 | 208 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 2 | 0 | (0) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 16 | 650.1-.6 Transportation Expense | 601 | 12 | 0 | 613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 613 |
| 17 | 656.1-.6 Insurance - Vehicle | 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 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 87 | 1 | 0 | 88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88 |
| 20 | 659.1-.6 Insurance - Other | 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 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 224 | 4 | 0 | 228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 228 |
| 26 | TOTAL WATER DIRECT O & M EXPENSES | 11,039 | 424 | (1) | 11,462 | 0 | 0 | 0 | 27 | 0 | 246 | 273 | 11,735 |

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 = $9,570 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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.7 | Salaries & Wages - Employees | 1,750 | 103 | (174) | 1,679 | 0 | 94 | 0 | 0 | 0 | 80 | 174 | 1,853 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits *(1)* | 435 | (15) | 0 | 420 | 0 | 23 | 0 | 0 | 0 | 0 | 23 | 443 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 6 | 0 | (1) | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 97 | 2 | (9) | 89 | 0 | 9 | 0 | 0 | 0 | 0 | 9 | 99 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | *Transportation Expense* | 68 | 1 | (7) | 63 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 71 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp *(2)* | 31 | (3) | 0 | 29 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 30 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 238 | 0 | (18) | 220 | 0 | 24 | 0 | 0 | 0 | 0 | 24 | 243 |
| 25 | 675.7 | Miscellaneous Expenses | 597 | 12 | (57) | 551 | 0 | 32 | 0 | 0 | 0 | 0 | 32 | 583 |
| 26 | | **TOTAL WATER O & M EXPENSES** | 3,222 | 100 | (266) | 3,056 | 0 | 192 | 0 | 0 | 0 | 80 | 272 | 3,327 |

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).





Note: May not cross foot due to rounding.

**SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996**
**UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)**

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

**FPSC**
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 4,594 | 270 | (457) | 4,407 | 0 | 55 | 77 | 0 | 0 | 210 | 341 | 4,748 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 1,141 | (40) | 0 | 1,101 | 0 | 14 | 19 | 0 | 0 | 0 | 33 | 1,134 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 82 | 0 | (8) | 74 | 0 | 10 | 0 | 0 | 0 | 0 | 10 | 84 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 219 | 4 | (21) | 202 | 0 | 9 | 25 | 10 | 0 | 0 | 43 | 245 |
| 9 | 631.8 | Contractual Services - Eng. | 37 | 1 | (4) | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 10 | 632.8 | Contractual Services - Acct. | 194 | 4 | (19) | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 179 |
| 11 | 633.8 | Contractual Services - Legal | 117 | 2 | (11) | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 302 | 6 | (29) | 279 | 0 | 46 | 84 | 0 | 0 | 0 | 130 | 409 |
| 14 | 641.8 | Rental of Real Building/Real Property | 174 | 3 | (17) | 160 | 0 | 25 | 0 | 0 | 0 | 0 | 25 | 186 |
| 15 | 642.8 | Rental of Equipment | 8 | 0 | (1) | 7 | 0 | 4 | 1 | 0 | 0 | 0 | 4 | 12 |
| 16 | 650.8 | Transportation Expense | 85 | 2 | (8) | 79 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 82 |
| 17 | 656.8 | Insurance - Vehicle | 133 | 3 | (13) | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123 |
| 18 | 657.8 | Insurance - General Liability | 274 | 5 | (26) | 253 | 0 | 52 | 0 | 0 | 0 | 0 | 52 | 305 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 82 | (7) | 0 | 75 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 76 |
| 20 | 659.8 | Insurance - Other | 27 | 1 | (3) | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 21 | 660.8 | Advertising Expense | 30 | 1 | (3) | 27 | 0 | 0 | 25 | 0 | 0 | 0 | 25 | 52 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 66 | 0 | (6) | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 1,348 | 26 | (129) | 1,245 | 0 | 51 | 92 | 0 | 0 | 0 | 143 | 1,388 |
| 26 | **TOTAL WATER O & M EXPENSES** | | 8,912 | 281 | (753) | 8,439 | 0 | 270 | 323 | 10 | 0 | 210 | 813 | 9,252 |

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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**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 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| | (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 % |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 11,218 | 12,007 | 788 | 7.03% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 2,785 | 2,867 | 82 | 2.93% |
| 4 | 610.1-.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.1-.8 | Purchased Power | 2,008 | 2,010 | 2 | 0.09% |
| 6 | 616.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.1-.8 | Chemicals | 260 | 265 | 5 | 1.92% |
| 8 | 620.1-.8 | Materials & Supplies | 1,998 | 2,059 | 61 | 3.03% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 37 | 34 | (3) | (7.63%) |
| 10 | 632.1-.8 | Contractual Services - Acct. | 194 | 179 | (15) | (7.63%) |
| 11 | 633.1-.8 | Contractual Services - Legal | 117 | 108 | (9) | (7.63%) |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 480 | 617 | 137 | 28.55% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 174 | 186 | 12 | 6.84% |
| 15 | 642.1-.8 | Rental of Equipment | 10 | 14 | 4 | 37.82% |
| 16 | 650.1-.8 | Transportation Expense | 754 | 766 | 12 | 1.60% |
| 17 | 656.1-.8 | Insurance - Vehicle | 133 | 123 | (10) | (7.63%) |
| 18 | 657.1-.8 | Insurance - General Liability | 274 | 305 | 32 | 11.54% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 201 | 195 | (6) | (2.94%) |
| 20 | 659.1-.8 | Insurance - Other | 27 | 25 | (2) | (7.63%) |
| 21 | 660.1-.8 | Advertising Expense | 30 | 52 | 22 | 75.65% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 66 | 60 | (6) | (9.54%) |
| 24 | 670.1-.8 | Bad Debt Expense | 238 | 243 | 6 | 2.35% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 2,169 | 2,199 | 31 | 1.42% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 23,173 | 24,314 | 1,141 | 4.92% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 23,107 | 24,254 | 1,147 | 4.97% |

NOTE: See Volume II for variance explanations.

## 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)

| | (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 | 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 - CUSTOMER ACCOUNTS (.7) - 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 3 of 4
*Preparer:* Bencini
Recap Schedule: B-5(W)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Account No. and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 601.7 | Salaries & Wages - Employees | 1,750 | 1,853 | 102 | 5.83% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 435 | 443 | 8 | 1.84% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 6 | 6 | (1) | (16.46%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 97 | 99 | 2 | 2.07% |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 68 | 71 | 3 | 4.39% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 31 | 30 | (1) | (3.19%) |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 238 | 243 | 6 | 2.52% |
| 25 | 675.7 | Miscellaneous Expenses | 597 | 583 | (14) | (2.35%) |
| 26 | | **TOTAL WATER O & M EXPENSES** | 3,222 | 3,327 | 105 | 3.26% |
| 27 | | **TOTAL (LESS ACCTS 666 & 667)** | 3,222 | 3,327 | 105 | 3.26% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Account No. and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 601.8 | Salaries & Wages - Employees | 4,594 | 4,748 | 154 | 3.35% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 1,141 | 1,134 | (7) | (0.61%) |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 82 | 84 | 2 | 2.45% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 219 | 245 | 27 | 12.35% |
| 9 | 631.8 | Contractual Services - Eng. | 37 | 34 | (3) | (8.20%) |
| 10 | 632.8 | Contractual Services - Acct. | 194 | 179 | (15) | (7.72%) |
| 11 | 633.8 | Contractual Services - Legal | 117 | 108 | (9) | (7.69%) |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 302 | 409 | 107 | 35.44% |
| 14 | 641.8 | Rental of Real Building/Real Property | 174 | 186 | 12 | 6.91% |
| 15 | 642.8 | Rental of Equipment | 8 | 12 | 4 | 50.31% |
| 16 | 650.8 | Transportation Expense | 85 | 82 | (3) | (3.53%) |
| 17 | 656.8 | Insurance - Vehicle | 133 | 123 | (10) | (7.51%) |
| 18 | 657.8 | Insurance - General Liability | 274 | 305 | 32 | 11.69% |
| 19 | 658.8 | Insurance - Workman's Comp | 82 | 76 | (6) | (7.30%) |
| 20 | 659.8 | Insurance - Other | 27 | 25 | (2) | (7.36%) |
| 21 | 660.8 | Advertising Expense | 30 | 52 | 22 | 74.19% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 66 | 60 | (6) | (9.10%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 1,348 | 1,388 | 40 | 2.97% |
| 26 | | **TOTAL WATER O & M EXPENSES** | 8,912 | 9,252 | 339 | 3.80% |
| 27 | | **TOTAL (LESS ACCTS 666 & 667)** | 8,846 | 9,192 | 345 | 3.90% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

**FPSC**
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 25,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) | (B) | |
| 47 | | | Total | | |
| 48 | | | FPSC Filed | Water | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | 0 | |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 0 | |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 0 | |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 0 | |
| 54 | | | 854,174 | 0 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 | |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 0 | |
| 58 | | | 1,427,241 | 0 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * | |
| 60 | Annual Amortization | | $570,354 | $0 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * | |
| 64 | % of Total | | 100.000000% | 0.000000% * | |
| 65 | | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Date | (2) Description | (3) Total Water Cost | (4) How often to repeat |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| 1 | **See Volume II for detailed support.** | | | |

## ALLOCATION OF EXPENSES - 1996

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

**FPSC**
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |

| 10 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 11 | | | |
| 12 | (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W) |
| 13 | | | |
| 14 | (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| 15 | | | |
| 16 | (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W) |
| 17 | | | |
| 18 | (D) Working Capital | Average No. of Customers (Total Company) | A-17 (W) |
| 19 | | | |
| 20 | (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-1 (W) |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |

| 28 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 31 | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 33 | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| 35 | | | |
| 36 | (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-5 (W) |
| 37 | | | |
| 38 | (E) Property Taxes | Net Taxable Value | B-15(W) |

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. and Name | 1996 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 302.1 Franchise | 4 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 4 | 339.1 Other Plant & Misc. | 1,000 | 25 | 4.00% | 40 | 0 | 40 | 0.00% | 0 | 40 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 2,004 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 4,425 | 33 | 3.03% | 134 | 0 | 134 | 0.00% | 0 | 134 |
| 8 | 305.2 Collect. & Impound. | 12 | 50 | 2.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 Wells & Springs | 12,919 | 30 | 3.33% | 430 | 0 | 430 | 0.00% | 0 | 430 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12 | 309.2 Supply Mains | 21 | 35 | 2.86% | 1 | 0 | 1 | 0.00% | 0 | 1 |
| 13 | 310.2 Power Generation Equpi. | 31,489 | 20 | 5.00% | 1,574 | 0 | 1,574 | 0.00% | 0 | 1,574 |
| 14 | 311.2 Pumping Equipment | 13,431 | 20 | 5.00% | 672 | 0 | 672 | 0.00% | 0 | 672 |
| 15 | 339.2 Other Plant & Misc. | (30) | 25 | 4.00% | (1) | 0 | (1) | 0.00% | 0 | (1) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 1 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 4,577 | 33 | 3.03% | 139 | 0 | 139 | 0.00% | 0 | 139 |
| 19 | 320.3 Water Treatment Equip. | 6,438 | 22 | 4.55% | 293 | 0 | 293 | 0.00% | 0 | 293 |
| 20 | 321.3 Permeators | 0 | 5 | 20.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 Other Plant & Misc. | 390 | 25 | 4.00% | 16 | 0 | 16 | 0.00% | 0 | 16 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 1 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 33 | 3.03% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 25 | 330.4 Distr. Reservoirs | 6,171 | 37 | 2.70% | 167 | 0 | 167 | 0.00% | 0 | 167 |
| 26 | 331.4 Transmission & Distribution | 53,182 | 43 | 2.33% | 1,239 | 0 | 1,239 | 22.59% | 280 | 959 |
| 27 | 333.4 Services | 3,503 | 40 | 2.50% | 88 | 0 | 88 | 0.00% | 0 | 88 |
| 28 | 334.4 Meters & Meter Installation | 25,775 | 20 | 5.00% | 1,289 | 0 | 1,289 | 0.00% | 0 | 1,289 |
| 29 | 335.4 Hydrants | 2,268 | 45 | 2.22% | 50 | 0 | 50 | 0.00% | 0 | 50 |
| 30 | 339.4 Other Plant & Misc. | (1) | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 466 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 4,747 | 40 | 2.50% | 119 | 0 | 119 | 0.00% | 0 | 119 |
| 34 | 340.5 Office Furniture & Equipment | 2,934 | 15 | 6.67% | 196 | 0 | 196 | 0.00% | 0 | 196 |
| 35 | 340.51 Computer Equipment | 7,809 | 6 | 16.67% | 1,302 | 0 | 1,302 | 0.00% | 0 | 1,302 |
| 36 | 341.5 Transportation Equipment | 4,505 | 6 | 16.67% | 751 | 0 | 751 | 0.00% | 0 | 751 |
| 37 | 342.5 Stores Equipment | 42 | 18 | 5.56% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 38 | 343.5 Tools, Shop & Garage | 1,635 | 16 | 6.25% | 102 | 0 | 102 | 0.00% | 0 | 102 |
| 39 | 344.5 Laboratory Equipment | 1,483 | 15 | 6.67% | 99 | 0 | 99 | 0.00% | 0 | 99 |
| 40 | 345.5 Power Operated Equipment | 1,873 | 12 | 8.33% | 156 | 0 | 156 | 0.00% | 0 | 156 |
| 41 | 346.5 Communication Equipment | 850 | 10 | 10.00% | 85 | 0 | 85 | 0.00% | 0 | 85 |
| 42 | 347.5 Miscellaneous Equipment | 382 | 15 | 6.67% | 25 | 0 | 25 | 0.00% | 0 | 25 |
| 43 | 348.5 Other Tangible Plant | 719 | 10 | 10.00% | 72 | 0 | 72 | 0.00% | 0 | 72 |
| 44 | **INTANGIBLE PLANT** | 1,004 | | 3.98% | 40 | 0 | 40 | 0.00% | 0 | 40 |
| 45 | **SUPPLY & PUMPING** | 64,271 | | 4.37% | 2,810 | 0 | 2,810 | 0.00% | 0 | 2,810 |
| 46 | **WATER TREATMENT PLANT** | 11,406 | | 3.93% | 448 | 0 | 448 | 0.00% | 0 | 448 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 90,899 | | 3.12% | 2,833 | 0 | 2,833 | 9.88% | 280 | 2,553 |
| 48 | **GENERAL PLANT** | 27,444 | | 10.60% | 2,909 | 0 | 2,909 | 0.00% | 0 | 2,909 |
| 49 | **TOTAL DEPRECIATION EXPENSE** | 195,025 | | 4.64% | 9,040 | 0 | 9,040 | 3.10% | 280 | 8,760 |
| 50 | **LESS: AMORTIZATION OF CIAC** | | | | (2,558) | 0 | (2,558) | | (15) | (2,543) |
| 51 | **NET DEPRECIATION EXPENSE - WATER** | | | | 6,482 | 0 | 6,482 | | 265 | 6,217 |

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

**FPSC**
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | WATER CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 2 | 4.29% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2 | Line/Main Extension Fees | 4,066 | 2.32% | 94 | 0 | 94 | 0.00% | 0 | 94 |
| 3 | Meter Installation Fees | 43,576 | 5.00% | 2,179 | 0 | 2,179 | 0.00% | 0 | 2,179 |
| 4 | Contributed Lines | 6,732 | 2.32% | 156 | 0 | 156 | 9.88% | 15 | 141 |
| 5 | Contributed Property Other Than Lines | 2,225 | 3.70% | 82 | 0 | 82 | 0.00% | 0 | 82 |
| 6 | Service Installation Fees | 1,861 | 2.51% | 47 | 0 | 47 | 0.00% | 0 | 47 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 58,462 | | 2,558 | 0 | 2,558 | | 15 | 2,543 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

**FPSC**
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 4,425 | 134 | 3.03% |
| 3 | 305.2 Collecting & Impounding reservoirs | 12 | 0 | 0.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 12,919 | 430 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 21 | 1 | 4.76% |
| 8 | 310.2 Power Generation Equipment | 31,489 | 1,574 | 5.00% |
| 9 | 311.2 Pumping Equipment | 13,431 | 672 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | (30) | (1) | 3.33% |
| 11 | 304.3 Structures & Improvements | 4,577 | 139 | 3.04% |
| 12 | 320.3 Water Treatment Equipment | 6,438 | 293 | 4.55% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 390 | 16 | 4.10% |
| 15 | 330.4 Distribution Reservoirs | 6,171 | 167 | 2.71% |
| 16 | **COMPOSITE RATE** | 79,843 | 3,425 | 4.29% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 0 | 0 | 0.00% |
| 19 | 331.4 Transmission & Distribution | 53,182 | 1,239 | 2.33% |
| 20 | 335.4 Hydrants | 2,268 | 50 | 2.20% |
| 21 | 339.4 Other Plant & Miscellaneous | (1) | 0 | 0.00% |
| 22 | **COMPOSITE RATE** | 55,449 | 1,289 | 2.32% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 25,775 | 1,289 | 5.00% |
| 25 | **COMPOSITE RATE** | 25,775 | 1,289 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 3,503 | 88 | 2.51% |
| 28 | **COMPOSITE RATE** | 3,503 | 88 | 2.51% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 79,843 | 3,425 | 4.29% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 55,449 | 1,289 | 2.32% |
| 32 | Meter Installation Fees (Line 25) | 25,775 | 1,289 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 3,503 | 88 | 2.51% |
| 34 | **COMPOSITE RATE** | 164,571 | 6,091 | 3.70% |

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.*

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | *Supporting Schedules* | *Recap Schedules* |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 794 | 0 | 794 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 900 | 61 | 961 | B-5(W) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 900 | 61 | 961 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 5,289 | 0 | 5,289 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 5,289 | 0 | 5,289 | | |
| 10 | Non-used & Useful Percent | | | 6.16% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (326) | (326) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 5,289 | (326) | 4,963 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 6,983 | (265) | 6,718 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Polk / Gibsonia Estates**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| Line No. | ITEM | Per Books | Utility Test Year Adjustments | Adjusted Test Year | Supporting Schedules |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 17,648 | 0 | 17,648 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 22,957 | 1,357 | 24,314 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 6,217 | 0 | 6,217 | B-13(W) |
| 6 | Amortization | 0 | 0 | 0 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 6,983 | (265) | 6,718 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 36,157 | 1,092 | 37,249 | |
| 9 | **PRE-TAX OPERATING INCOME** | (18,509) | (1,092) | (19,601) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (18,509) | (1,092) | (19,601) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 88,759 | (2) | 88,757 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 4,695 | 0 | 4,695 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (23,204) | (1,092) | (24,296) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (8,951) | (421) | (9,372) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 297 | 0 | 297 | C-1(W) |
| 22 | Investment Tax Credit | 42 | 0 | 42 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (9,290) | (421) | (9,711) | |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (W) | |
| 2 | Last Authorized Amortization Rate | | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | |
| 4 | Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | *Composite Non-Used & Useful Depreciation Rate (%)* | *3.10%* | *0.00%* | *3.10%* | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | 1996 AVERAGE RATE BASE | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Utility Plant in Service | 170,944 | 0 | 170,944 | A-5 (W) |
| 2 | Utility Land & Land Rights | 920 | 0 | 920 | A-5 (W) |
| 3 | Non-Used and Useful | (657) | 0 | (657) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (66,092) | 0 | (66,092) | A-9 (W) |
| 6 | CIAC | (34,101) | 0 | (34,101) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 7,391 | 0 | 7,391 | A-14 (W) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (2,391) | 0 | (2,391) | Vol. II |
| 13 | Deferred Taxes | (2,087) | 0 | (2,087) | C-7 (W) |
| 14 | Working Capital Allowance | 13,850 | 0 | 13,850 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 87,777 | 0 | 87,777 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | 3. | 0 | 0 | |
| 7 | | | | |
| 8 | | 0 | 0 | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. | 0 | 0 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. | 0 | 0 | |
| 29 | | | | |
| 30 | 2. | 0 | 0 | |
| 31 | | | | |
| 32 | 3. | 0 | 0 | |
| 33 | | | | |
| 34 | 4 | 0 | 0 | |
| 35 | | | | |
| 36 | 5 | 0 | 0 | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. | 0 | 0 | |
| 41 | | | | |
| 42 | 2. | | | |
| 43 | | 0 | 0 | |
| 44 | | | | |
| 45 | | 0 | 0 | |
| 46 | | | | |
| 47 | **SUBTOTAL** | 0 | 0 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | 0 | 0 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | **12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92** | | 146,361 |
| 3 | Utility Adjustments to ordered balance (1) | | (36,492) |
| 4 | **1991 Additions** | | 1,191 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 1,191 |
| 8 | **12/31/91 Balance** | | 111,060 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 43 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 43 |
| 15 | **12/31/92 Balance** | | 111,103 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 11,093 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 25,593 |
| 21 | 1993 Net Additions | | 36,686 |
| 22 | **12/31/93 Balance** | | 147,789 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 11,404 |
| 26 | 1994 Retirements | | 1,425 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 9,979 |
| 29 | **12/31/94 Balance** | | 157,767 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (385) |
| 32 | 1995 Additions | | 12,863 |
| 33 | 1995 Retirements | | 529 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 12,334 |
| 36 | **12/31/95 Balance** | | 169,716 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (3,595) |
| 39 | 1996 Additions | | 10,503 |
| 40 | 1996 Retirements | | 41 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 10,462 |
| 43 | **12/31/96 Balance** | | 176,583 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Net Additions 12/31/95 - 12/31/96 Gross | (4) Retirements | (5) Net | (6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96 | (7) Utility Adjustments | (8) Adjusted Balance 12/31/96 | (9) 1996 AVERAGE BALANCE Balance Per Books | (10) Utility Adjustments | (11) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 11 | 0 | 0 | 0 | 11 | 0 | 11 | 11 | 0 | 11 |
| 4 | 339.1 Other Plant & Miscellaneous | 25,251 | 0 | 0 | 0 | 25,251 | 0 | 25,251 | 25,251 | 0 | 25,251 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 24,143 | 0 | 0 | 0 | 24,143 | 0 | 24,143 | 24,143 | 0 | 24,143 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 7,795 | 0 | 0 | 0 | 7,795 | 0 | 7,795 | 7,795 | 0 | 7,795 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 4 | 0 | 0 | 0 | 4 | 0 | 4 | 4 | 0 | 4 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 3,334 | 0 | 0 | 0 | 3,334 | 0 | 3,334 | 3,334 | 0 | 3,334 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 1,528 | 0 | 1,528 | 1,528 | 0 | 1,528 | 764 | 0 | 764 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 5 | 0 | 0 | 0 | 5 | 0 | 5 | 5 | 0 | 5 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 37,001 | 0 | 0 | 0 | 37,001 | 0 | 37,001 | 37,001 | 0 | 37,001 |
| 27 | 333.4 Services | 1,914 | 1,426 | 0 | 1,426 | 3,341 | 0 | 3,341 | 2,628 | 0 | 2,628 |
| 28 | 334.4 Meters & Meter Installation | 15,640 | 2,676 | 0 | 2,676 | 18,316 | 0 | 18,316 | 16,978 | 0 | 16,978 |
| 29 | 335.4 Hydrants | 228 | 0 | 0 | 0 | 228 | 0 | 228 | 228 | 0 | 228 |
| 30 | 339.4 Other Plant & Miscellaneous | 13 | 0 | 0 | 0 | 13 | 0 | 13 | 13 | 0 | 13 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 911 | 0 | 0 | 0 | 911 | 0 | 911 | 911 | 0 | 911 |
| 33 | 304.5 Structures & Improvements | 9,265 | 78 | (41) | 38 | 9,302 | 0 | 9,302 | 9,290 | 0 | 9,290 |
| 34 | 340.5 Office Furniture & Equipment | 5,741 | 0 | 0 | 0 | 5,741 | 0 | 5,741 | 5,741 | 0 | 5,741 |
| 35 | 340.51 Computer Equipment | 13,526 | 2,901 | 0 | 2,901 | 16,428 | 0 | 16,428 | 15,283 | 0 | 15,283 |
| 36 | 341.5 Transportation Equipment | 8,581 | 390 | 0 | 390 | 8,971 | 0 | 8,971 | 8,817 | 0 | 8,817 |
| 37 | 342.5 Stores Equipment | 83 | 0 | 0 | 0 | 83 | 0 | 83 | 83 | 0 | 83 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,129 | 117 | 0 | 117 | 3,246 | 0 | 3,246 | 3,200 | 0 | 3,200 |
| 39 | 344.5 Laboratory Equipment | 2,846 | 92 | 0 | 92 | 2,938 | 0 | 2,938 | 2,902 | 0 | 2,902 |
| 40 | 345.5 Power Operated Equipment | 2,883 | 1,292 | 0 | 1,292 | 4,175 | 0 | 4,175 | 3,665 | 0 | 3,665 |
| 41 | 346.5 Communication Equipment | 1,663 | 0 | 0 | 0 | 1,663 | 0 | 1,663 | 1,663 | 0 | 1,663 |
| 42 | 347.5 Miscellaneous Equipment | 748 | 0 | 0 | 0 | 748 | 0 | 748 | 748 | 0 | 748 |
| 43 | 348.5 Other Tangible Plant | 1,407 | 0 | 0 | 0 | 1,407 | 0 | 1,407 | 1,407 | 0 | 1,407 |
| 44 | **INTANGIBLE PLANT** | 25,262 | 0 | 0 | 0 | 25,262 | 0 | 25,262 | 25,262 | 0 | 25,262 |
| 45 | **SUPPLY & PUMPING** | 31,938 | 0 | 0 | 0 | 31,938 | 0 | 31,938 | 31,938 | 0 | 31,938 |
| 46 | **WATER TREATMENT PLANT** | 3,338 | 1,528 | 0 | 1,528 | 4,866 | 0 | 4,866 | 4,102 | 0 | 4,102 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 54,801 | 4,103 | 0 | 4,103 | 58,904 | 0 | 58,904 | 56,853 | 0 | 56,853 |
| 48 | **GENERAL PLANT** | 50,782 | 4,872 | (41) | 4,831 | 55,613 | 0 | 55,613 | 53,709 | 0 | 53,709 |
| 49 | **TOTAL PLANT IN SERVICE** | 166,121 | 10,503 | (41) | 10,462 | 176,583 | 0 | 176,583 | 171,864 | 0 | 171,864 |
| 50 | **LAND & LAND RIGHTS** | 920 | 0 | 0 | 0 | 920 | 0 | 920 | 920 | 0 | 920 |
| 51 | **TOTAL PIS LESS LAND** | 165,201 | 10,503 | (41) | 10,462 | 175,663 | 0 | 175,663 | 170,944 | 0 | 170,944 |

7/12/95 8:16 AM A05W1.XLS

Note: May not cross foot due to rounding.

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.*

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 11 |
| 4 | 339.1 Other Plant & Miscellaneous | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 25,251 | 0 | 25,251 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 24,143 | 0 | 24,143 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | *309.2 Supply Mains* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 7,795 | 0 | 7,795 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 4 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 3,334 | 0 | 3,334 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 127 | 255 | 382 | 509 | 637 | 764 | 892 | 1,019 | 1,146 | 1,274 | 1,401 | 1,528 | 1,528 | 764 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 5 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 37,001 | 0 | 37,001 |
| 27 | 333.4 Services | 1,914 | 2,033 | 2,152 | 2,271 | 2,390 | 2,509 | 2,628 | 2,747 | 2,865 | 2,984 | 3,103 | 3,222 | 3,341 | 1,426 | 2,628 |
| 28 | 334.4 Meters & Meter Installation | 15,640 | 15,863 | 16,086 | 16,309 | 16,532 | 16,755 | 16,978 | 17,201 | 17,424 | 17,647 | 17,870 | 18,093 | 18,316 | 2,676 | 16,978 |
| 29 | 335.4 Hydrants | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 0 | 228 |
| 30 | 339.4 Other Plant & Miscellaneous | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 0 | 13 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 911 | 911 | 911 | 911 | 911 | 911 | 911 | 911 | 911 | 911 | 911 | 911 | 911 | 0 | 911 |
| 33 | 304.5 Structures & Improvements | 9,265 | 9,296 | 9,298 | 9,304 | 9,306 | 9,307 | 9,274 | 9,275 | 9,276 | 9,283 | 9,289 | 9,296 | 9,302 | 38 | 9,290 |
| 34 | *340.5 Office Furniture & Equipment* | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 0 | 5,741 |
| 35 | 340.51 Computer Equipment | 13,526 | 14,677 | 14,766 | 15,003 | 15,051 | 15,098 | 15,380 | 15,427 | 15,474 | 15,712 | 15,941 | 16,190 | 16,428 | 2,901 | 15,283 |
| 36 | 341.5 Transportation Equipment | 8,581 | 8,735 | 8,747 | 8,779 | 8,786 | 8,792 | 8,830 | 8,836 | 8,842 | 8,874 | 8,905 | 8,939 | 8,971 | 390 | 8,817 |
| 37 | 342.5 Stores Equipment | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 0 | 83 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,129 | 3,175 | 3,179 | 3,189 | 3,191 | 3,193 | 3,204 | 3,206 | 3,208 | 3,217 | 3,227 | 3,237 | 3,246 | 117 | 3,200 |
| 39 | 344.5 Laboratory Equipment | 2,846 | 2,863 | 2,885 | 2,893 | 2,894 | 2,896 | 2,905 | 2,906 | 2,908 | 2,915 | 2,923 | 2,931 | 2,938 | 92 | 2,902 |
| 40 | 345.5 Power Operated Equipment | 2,863 | 3,395 | 3,435 | 3,541 | 3,562 | 3,583 | 3,708 | 3,729 | 3,750 | 3,856 | 3,958 | 4,069 | 4,175 | 1,292 | 3,865 |
| 41 | 346.5 Communication Equipment | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 1,663 | 0 | 1,663 |
| 42 | 347.5 Miscellaneous Equipment | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 748 | 0 | 748 |
| 43 | 348.5 Other Tangible Plant | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 1,407 | 0 | 1,407 |
| 44 | **INTANGIBLE PLANT** | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 25,262 | 0 | 25,262 |
| 45 | **SUPPLY & PUMPING** | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 31,938 | 0 | 31,938 |
| 46 | **WATER TREATMENT PLANT** | 3,338 | 3,466 | 3,593 | 3,720 | 3,848 | 3,975 | 4,102 | 4,230 | 4,357 | 4,484 | 4,612 | 4,739 | 4,866 | 1,528 | 4,102 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 54,801 | 55,143 | 55,485 | 55,827 | 56,169 | 56,511 | 56,853 | 57,194 | 57,536 | 57,878 | 58,220 | 58,562 | 58,904 | 4,103 | 56,853 |
| 48 | **GENERAL PLANT** | 50,782 | 52,715 | 52,864 | 53,262 | 53,342 | 53,421 | 53,853 | 53,933 | 54,012 | 54,411 | 54,796 | 55,215 | 55,613 | 4,831 | 53,709 |
| 49 | **TOTAL PLANT IN SERVICE** | 166,121 | 168,523 | 169,141 | 170,009 | 170,558 | 171,106 | 172,008 | 172,557 | 173,106 | 173,973 | 174,827 | 175,716 | 176,583 | 10,462 | 171,864 |
| 50 | **LAND & LAND RIGHTS** | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 0 | 920 |
| 51 | **TOTAL PIS LESS LAND** | 165,201 | 167,603 | 168,221 | 169,089 | 169,638 | 170,186 | 171,088 | 171,637 | 172,185 | 173,053 | 173,907 | 174,795 | 175,663 | 10,462 | 170,944 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 1,528 | 764 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 1,426 | 713 |
| 28 | 334.4 Meters & Meter Installation | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 2,676 | 1,338 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 31 | 2 | 6 | 1 | 1 | (33) | 1 | 1 | 6 | 6 | 7 | 6 | 36 | 26 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 1,151 | 89 | 237 | 47 | 47 | 282 | 47 | 47 | 237 | 229 | 250 | 237 | 2,901 | 1,756 |
| 36 | 341.5 Transportation Equipment | 155 | 12 | 32 | 6 | 6 | 36 | 6 | 6 | 32 | 31 | 34 | 32 | 390 | 236 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 47 | 4 | 10 | 2 | 2 | 11 | 2 | 2 | 10 | 9 | 10 | 10 | 117 | 71 |
| 39 | 344.5 Laboratory Equipment | 37 | 3 | 8 | 2 | 2 | 9 | 2 | 2 | 8 | 7 | 8 | 8 | 92 | 56 |
| 40 | 345.5 Power Operated Equipment | 513 | 40 | 106 | 21 | 21 | 125 | 21 | 21 | 106 | 102 | 111 | 106 | 1,292 | 782 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 1,528 | 764 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 4,103 | 2,051 |
| 48 | **GENERAL PLANT** | 1,933 | 149 | 399 | 79 | 79 | 432 | 79 | 79 | 399 | 385 | 419 | 399 | 4,831 | 2,927 |
| 49 | **TOTAL NET ADDITIONS** | 2,402 | 618 | 868 | 549 | 549 | 902 | 549 | 549 | 868 | 854 | 888 | 868 | 10,462 | 5,742 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 2,402 | 618 | 868 | 549 | 549 | 902 | 549 | 549 | 868 | 854 | 888 | 868 | 10,462 | 5,742 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimbelt

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 1,526 | 764 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 1,426 | 713 |
| 28 | 334.4 Meters & Meter Installation | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 2,676 | 1,338 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 31 | 2 | 6 | 1 | 1 | 8 | 1 | 1 | 6 | 6 | 7 | 6 | 78 | 47 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 1,151 | 89 | 237 | 47 | 47 | 282 | 47 | 47 | 237 | 229 | 250 | 237 | 2,901 | 1,756 |
| 36 | 341.5 Transportation Equipment | 155 | 12 | 32 | 6 | 6 | 38 | 6 | 6 | 32 | 31 | 34 | 32 | 390 | 236 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 47 | 4 | 10 | 2 | 2 | 11 | 2 | 2 | 10 | 9 | 10 | 10 | 117 | 71 |
| 39 | 344.5 Laboratory Equipment | 37 | 3 | 8 | 2 | 2 | 9 | 2 | 2 | 8 | 7 | 8 | 8 | 92 | 56 |
| 40 | 345.5 Power Operated Equipment | 513 | 40 | 106 | 21 | 21 | 125 | 21 | 21 | 106 | 102 | 111 | 106 | 1,292 | 782 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 1,526 | 764 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 4,103 | 2,051 |
| 48 | **GENERAL PLANT** | 1,933 | 149 | 399 | 79 | 79 | 473 | 79 | 79 | 399 | 385 | 419 | 399 | 4,872 | 2,948 |
| 49 | **TOTAL GROSS ADDITIONS** | 2,402 | 618 | 868 | 549 | 549 | 942 | 549 | 549 | 868 | 854 | 868 | 868 | 10,503 | 5,763 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 2,402 | 618 | 868 | 549 | 549 | 942 | 549 | 549 | 868 | 854 | 868 | 868 | 10,503 | 5,763 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 22 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 22 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 22 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 22 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 11 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 25,251 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 24,143 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 0 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 7,795 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 4 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 3,334 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 764 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 5 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 37,001 | 5.96% | 2,204 |
| 27 | 333.4 Services | 2,628 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 16,978 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 228 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 13 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 911 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 9,290 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 5,741 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 15,283 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 8,817 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 83 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,200 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 2,902 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 3,665 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 1,663 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 748 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 1,407 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 25,262 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 31,938 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 4,102 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 56,853 | 3.88% | 2,204 |
| 48 | **GENERAL PLANT** | 53,709 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 171,864 | 1.28% | 2,204 |
| 50 | **LAND & LAND RIGHTS** | 920 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 170,944 | 1.29% | 2,204 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 2,204 | 0 | 2,204 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (1,547) | 0 | (1,547) | A-9 (W) |
| 4 | CIAC | 0 | 0 | 0 | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 0 | 0 | 0 | A-14 (W) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 7 | Other | 0 | 0 | 0 | A-20 (W) |
| 8 | ***TOTAL WATER NON-USED & USEFUL*** | 657 | 0 | 657 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | **12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92** | | 24,518 |
| 3 | Utility Adjustments to ordered balance (1) | | (701) |
| 4 | 1991 Additions | | 2,743 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 2,743 |
| 8 | **12/31/91 Balance** | | 26,560 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 2,758 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 2,758 |
| 15 | **12/31/92 Balance** | | 29,318 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 2,897 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 16,895 |
| 21 | 1993 Net Additions | | 19,792 |
| 22 | **12/31/93 Balance** | | 49,109 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 7,123 |
| 26 | 1994 Retirements | | 1,425 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 5,698 |
| 29 | **12/31/94 Balance** | | 54,808 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (171) |
| 32 | 1995 Additions | | 8,104 |
| 33 | 1995 Retirements | | 529 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 7,575 |
| 36 | **12/31/95 Balance** | | 62,212 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,030) |
| 39 | 1996 Additions | | 9,864 |
| 40 | 1996 Retirements | | 41 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 9,823 |
| 43 | **12/31/96 Balance** | | 71,005 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

**FPSC**
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1996 ACCUMULATED DEPRECIATION | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 3,787 | 1,010 | 4,797 | 0 | 4,797 | 4,292 | 0 | 4,292 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 3,019 | 804 | 3,823 | 0 | 3,823 | 3,421 | 0 | 3,421 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 568 | 0 | 568 | 0 | 568 | 568 | 0 | 568 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 487 | 390 | 877 | 0 | 877 | 682 | 0 | 682 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 206 | 152 | 358 | 0 | 358 | 282 | 0 | 282 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 432 | 31 | 463 | 0 | 463 | 447 | 0 | 447 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 25,531 | 862 | 26,393 | 0 | 26,393 | 25,962 | 0 | 25,962 |
| 27 | 333.4 Services | 285 | 66 | 351 | 0 | 351 | 318 | 0 | 318 |
| 28 | 334.4 Meters & Meter Installation | 2,561 | 849 | 3,410 | 0 | 3,410 | 2,985 | 0 | 2,985 |
| 29 | 335.4 Hydrants | 115 | 5 | 120 | 0 | 120 | 118 | 0 | 118 |
| 30 | 339.4 Other Plant & Miscellaneous | 1 | 1 | 2 | 0 | 2 | 2 | 0 | 2 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 2,094 | 191 | 2,285 | 0 | 2,285 | 2,188 | 0 | 2,188 |
| 34 | 340.5 Office Furniture & Equipment | 2,646 | 383 | 3,029 | 0 | 3,029 | 2,838 | 0 | 2,838 |
| 35 | 340.51 Computer Equipment | 6,212 | 2,548 | 8,760 | 0 | 8,760 | 7,486 | 0 | 7,486 |
| 36 | 341.5 Transportation Equipment | 6,338 | 1,470 | 7,808 | 0 | 7,808 | 7,073 | 0 | 7,073 |
| 37 | 342.5 Stores Equipment | 28 | 5 | 33 | 0 | 33 | 31 | 0 | 31 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,619 | 200 | 1,819 | 0 | 1,819 | 1,719 | 0 | 1,719 |
| 39 | 344.5 Laboratory Equipment | 421 | 194 | 615 | 0 | 615 | 518 | 0 | 518 |
| 40 | 345.5 Power Operated Equipment | 2,941 | 305 | 3,246 | 0 | 3,246 | 3,094 | 0 | 3,094 |
| 41 | 346.5 Communication Equipment | 778 | 166 | 944 | 0 | 944 | 860 | 0 | 860 |
| 42 | 347.5 Miscellaneous Equipment | 188 | 50 | 238 | 0 | 238 | 213 | 0 | 213 |
| 43 | 348.5 Other Tangible Plant | 925 | 141 | 1,066 | 0 | 1,066 | 995 | 0 | 995 |
| 44 | **INTANGIBLE PLANT** | 3,787 | 1,010 | 4,797 | 0 | 4,797 | 4,292 | 0 | 4,292 |
| 45 | **SUPPLY & PUMPING** | 4,074 | 1,194 | 5,268 | 0 | 5,268 | 4,671 | 0 | 4,671 |
| 46 | **WATER TREATMENT PLANT** | 638 | 183 | 821 | 0 | 821 | 729 | 0 | 729 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 28,493 | 1,783 | 30,276 | 0 | 30,276 | 29,384 | 0 | 29,384 |
| 48 | **GENERAL PLANT** | 24,190 | 5,653 | 29,843 | 0 | 29,843 | 27,015 | 0 | 27,015 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 61,182 | 9,823 | 71,005 | 0 | 71,005 | 66,092 | 0 | 66,092 |



Note: May not cross foot due to rounding.

## *SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996*
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

**FPSC**
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 3,787 | 3,871 | 3,955 | 4,039 | 4,123 | 4,207 | 4,293 | 4,377 | 4,461 | 4,545 | 4,629 | 4,713 | 4,797 | 1,010 | 4,292 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 3,019 | 3,086 | 3,153 | 3,220 | 3,287 | 3,354 | 3,421 | 3,488 | 3,555 | 3,622 | 3,689 | 3,756 | 3,823 | 804 | 3,421 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 568 | 568 | 568 | 568 | 568 | 568 | 568 | 568 | 568 | 568 | 568 | 568 | 568 | 0 | 568 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 487 | 520 | 553 | 586 | 619 | 652 | 679 | 712 | 745 | 778 | 811 | 844 | 877 | 390 | 682 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 206 | 219 | 232 | 245 | 258 | 271 | 280 | 293 | 306 | 319 | 332 | 345 | 358 | 152 | 282 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 432 | 435 | 438 | 441 | 444 | 447 | 445 | 448 | 451 | 454 | 457 | 460 | 463 | 31 | 447 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 25,531 | 25,603 | 25,675 | 25,747 | 25,819 | 25,891 | 25,961 | 26,033 | 26,105 | 26,177 | 26,249 | 26,321 | 26,393 | 862 | 25,962 |
| 27 | 333.4 Services | 285 | 291 | 297 | 303 | 309 | 315 | 315 | 321 | 327 | 333 | 339 | 345 | 351 | 66 | 318 |
| 28 | 334.4 Meters & Meter Installation | 2,561 | 2,632 | 2,703 | 2,774 | 2,845 | 2,916 | 2,984 | 3,055 | 3,126 | 3,197 | 3,268 | 3,339 | 3,410 | 849 | 2,985 |
| 29 | 335.4 Hydrants | 115 | 115 | 115 | 115 | 115 | 115 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 5 | 118 |
| 30 | 339.4 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 2,094 | 2,113 | 2,132 | 2,151 | 2,170 | 2,189 | 2,171 | 2,190 | 2,209 | 2,228 | 2,247 | 2,266 | 2,285 | 191 | 2,188 |
| 34 | 340.5 Office Furniture & Equipment | 2,646 | 2,678 | 2,710 | 2,742 | 2,774 | 2,806 | 2,837 | 2,869 | 2,901 | 2,933 | 2,965 | 2,997 | 3,029 | 383 | 2,838 |
| 35 | 340.51 Computer Equipment | 6,212 | 6,424 | 6,636 | 6,848 | 7,060 | 7,272 | 7,488 | 7,700 | 7,912 | 8,124 | 8,336 | 8,548 | 8,760 | 2,548 | 7,486 |
| 36 | 341.5 Transportation Equipment | 6,338 | 6,461 | 6,584 | 6,707 | 6,830 | 6,953 | 7,070 | 7,193 | 7,316 | 7,439 | 7,562 | 7,685 | 7,808 | 1,470 | 7,073 |
| 37 | 342.5 Stores Equipment | 28 | 28 | 28 | 28 | 28 | 28 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 5 | 31 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,619 | 1,636 | 1,653 | 1,670 | 1,687 | 1,704 | 1,717 | 1,734 | 1,751 | 1,768 | 1,785 | 1,802 | 1,819 | 200 | 1,719 |
| 39 | 344.5 Laboratory Equipment | 421 | 437 | 453 | 469 | 485 | 501 | 519 | 535 | 551 | 567 | 583 | 599 | 615 | 194 | 518 |
| 40 | 345.5 Power Operated Equipment | 2,941 | 2,966 | 2,991 | 3,016 | 3,041 | 3,066 | 3,096 | 3,121 | 3,146 | 3,171 | 3,196 | 3,221 | 3,246 | 305 | 3,094 |
| 41 | 346.5 Communication Equipment | 778 | 792 | 806 | 820 | 834 | 848 | 860 | 874 | 888 | 902 | 916 | 930 | 944 | 166 | 860 |
| 42 | 347.5 Miscellaneous Equipment | 188 | 192 | 196 | 200 | 204 | 208 | 214 | 218 | 222 | 226 | 230 | 234 | 238 | 50 | 213 |
| 43 | 348.5 Other Tangible Plant | 925 | 937 | 949 | 961 | 973 | 985 | 994 | 1,006 | 1,018 | 1,030 | 1,042 | 1,054 | 1,066 | 141 | 995 |
| 44 | **INTANGIBLE PLANT** | 3,787 | 3,871 | 3,955 | 4,039 | 4,123 | 4,207 | 4,293 | 4,377 | 4,461 | 4,545 | 4,629 | 4,713 | 4,797 | 1,010 | 4,292 |
| 45 | **SUPPLY & PUMPING** | 4,074 | 4,174 | 4,274 | 4,374 | 4,474 | 4,574 | 4,668 | 4,768 | 4,868 | 4,968 | 5,068 | 5,168 | 5,268 | 1,194 | 4,671 |
| 46 | **WATER TREATMENT PLANT** | 638 | 654 | 670 | 686 | 702 | 718 | 725 | 741 | 757 | 773 | 789 | 805 | 821 | 183 | 729 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 28,493 | 28,642 | 28,791 | 28,940 | 29,089 | 29,238 | 29,382 | 29,531 | 29,680 | 29,829 | 29,978 | 30,127 | 30,276 | 1,783 | 29,384 |
| 48 | **GENERAL PLANT** | 24,190 | 24,664 | 25,138 | 25,612 | 26,086 | 26,560 | 26,999 | 27,473 | 27,947 | 28,421 | 28,895 | 29,369 | 29,843 | 5,653 | 27,015 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 61,182 | 62,005 | 62,828 | 63,651 | 64,474 | 65,297 | 66,067 | 66,890 | 67,713 | 68,536 | 69,359 | 70,182 | 71,005 | 9,823 | 66,092 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

**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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)

Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 84 | 84 | 84 | 84 | 84 | 86 | 84 | 84 | 84 | 84 | 84 | 84 | 1,010 | 505 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 804 | 402 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 33 | 33 | 33 | 33 | 33 | 27 | 33 | 33 | 33 | 33 | 33 | 33 | 390 | 195 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 13 | 13 | 13 | 13 | 13 | 9 | 13 | 13 | 13 | 13 | 13 | 13 | 152 | 76 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | (2) | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 15 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 72 | 72 | 72 | 72 | 72 | 70 | 72 | 72 | 72 | 72 | 72 | 72 | 862 | 431 |
| 27 | 333.4 Services | 6 | 6 | 6 | 6 | 6 | 0 | 6 | 6 | 6 | 6 | 6 | 6 | 66 | 33 |
| 28 | 334.4 Meters & Meter Installation | 71 | 71 | 71 | 71 | 71 | 68 | 71 | 71 | 71 | 71 | 71 | 71 | 849 | 424 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 19 | 19 | 19 | 19 | 19 | (18) | 19 | 19 | 19 | 19 | 19 | 19 | 191 | 94 |
| 34 | 340.5 Office Furniture & Equipment | 32 | 32 | 32 | 32 | 32 | 31 | 32 | 32 | 32 | 32 | 32 | 32 | 383 | 191 |
| 35 | 340.51 Computer Equipment | 212 | 212 | 212 | 212 | 212 | 216 | 212 | 212 | 212 | 212 | 212 | 212 | 2,548 | 1,274 |
| 36 | 341.5 Transportation Equipment | 123 | 123 | 123 | 123 | 123 | 117 | 123 | 123 | 123 | 123 | 123 | 123 | 1,470 | 735 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 17 | 17 | 17 | 17 | 17 | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 200 | 100 |
| 39 | 344.5 Laboratory Equipment | 16 | 16 | 16 | 16 | 16 | 18 | 16 | 16 | 16 | 16 | 16 | 16 | 194 | 97 |
| 40 | 345.5 Power Operated Equipment | 25 | 25 | 25 | 25 | 25 | 30 | 25 | 25 | 25 | 25 | 25 | 25 | 305 | 153 |
| 41 | 346.5 Communication Equipment | 14 | 14 | 14 | 14 | 14 | 12 | 14 | 14 | 14 | 14 | 14 | 14 | 166 | 83 |
| 42 | 347.5 Miscellaneous Equipment | 4 | 4 | 4 | 4 | 4 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 25 |
| 43 | 348.5 Other Tangible Plant | 12 | 12 | 12 | 12 | 12 | 9 | 12 | 12 | 12 | 12 | 12 | 12 | 141 | 70 |
| 44 | **INTANGIBLE PLANT** | 84 | 84 | 84 | 84 | 84 | 86 | 84 | 84 | 84 | 84 | 84 | 84 | 1,010 | 505 |
| 45 | **SUPPLY & PUMPING** | 100 | 100 | 100 | 100 | 100 | 94 | 100 | 100 | 100 | 100 | 100 | 100 | 1,194 | 597 |
| 46 | **WATER TREATMENT PLANT** | 16 | 16 | 16 | 16 | 16 | 7 | 16 | 16 | 16 | 16 | 16 | 16 | 183 | 91 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 149 | 149 | 149 | 149 | 149 | 144 | 149 | 149 | 149 | 149 | 149 | 149 | 1,783 | 892 |
| 48 | **GENERAL PLANT** | 474 | 474 | 474 | 474 | 474 | 439 | 474 | 474 | 474 | 474 | 474 | 474 | 5,653 | 2,825 |
| 49 | **TOTAL NET ADDITIONS** | 823 | 823 | 823 | 823 | 823 | 770 | 823 | 823 | 823 | 823 | 823 | 823 | 9,823 | 4,910 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 84 | 84 | 84 | 84 | 84 | 86 | 84 | 84 | 84 | 84 | 84 | 84 | 1,010 | 505 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 804 | 402 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 33 | 33 | 33 | 33 | 33 | 27 | 33 | 33 | 33 | 33 | 33 | 33 | 390 | 195 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 13 | 13 | 13 | 13 | 13 | 9 | 13 | 13 | 13 | 13 | 13 | 13 | 152 | 76 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | (2) | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 15 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 72 | 72 | 72 | 72 | 72 | 70 | 72 | 72 | 72 | 72 | 72 | 72 | 862 | 431 |
| 27 | 333.4 Services | 6 | 6 | 6 | 6 | 6 | 0 | 6 | 6 | 6 | 6 | 6 | 6 | 66 | 33 |
| 28 | 334.4 Meters & Meter Installation | 71 | 71 | 71 | 71 | 71 | 68 | 71 | 71 | 71 | 71 | 71 | 71 | 849 | 424 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 19 | 19 | 19 | 19 | 19 | 23 | 19 | 19 | 19 | 19 | 19 | 19 | 232 | 116 |
| 34 | 340.5 Office Furniture & Equipment | 32 | 32 | 32 | 32 | 32 | 31 | 32 | 32 | 32 | 32 | 32 | 32 | 383 | 191 |
| 35 | 340.51 Computer Equipment | 212 | 212 | 212 | 212 | 212 | 216 | 212 | 212 | 212 | 212 | 212 | 212 | 2,548 | 1,274 |
| 36 | 341.5 Transportation Equipment | 123 | 123 | 123 | 123 | 123 | 117 | 123 | 123 | 123 | 123 | 123 | 123 | 1,470 | 735 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 17 | 17 | 17 | 17 | 17 | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 200 | 100 |
| 39 | 344.5 Laboratory Equipment | 16 | 16 | 16 | 16 | 16 | 18 | 16 | 16 | 16 | 16 | 16 | 16 | 194 | 97 |
| 40 | 345.5 Power Operated Equipment | 25 | 25 | 25 | 25 | 25 | 30 | 25 | 25 | 25 | 25 | 25 | 25 | 305 | 153 |
| 41 | 346.5 Communication Equipment | 14 | 14 | 14 | 14 | 14 | 12 | 14 | 14 | 14 | 14 | 14 | 14 | 166 | 83 |
| 42 | 347.5 Miscellaneous Equipment | 4 | 4 | 4 | 4 | 4 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 25 |
| 43 | 348.5 Other Tangible Plant | 12 | 12 | 12 | 12 | 12 | 9 | 12 | 12 | 12 | 12 | 12 | 12 | 141 | 70 |
| 44 | **INTANGIBLE PLANT** | 84 | 84 | 84 | 84 | 84 | 86 | 84 | 84 | 84 | 84 | 84 | 84 | 1,010 | 505 |
| 45 | **SUPPLY & PUMPING** | 100 | 100 | 100 | 100 | 100 | 94 | 100 | 100 | 100 | 100 | 100 | 100 | 1,194 | 597 |
| 46 | **WATER TREATMENT PLANT** | 16 | 16 | 16 | 16 | 16 | 7 | 16 | 16 | 16 | 16 | 16 | 16 | 183 | 91 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 149 | 149 | 149 | 149 | 149 | 144 | 149 | 149 | 149 | 149 | 149 | 149 | 1,783 | 892 |
| 48 | **GENERAL PLANT** | 474 | 474 | 474 | 474 | 474 | 480 | 474 | 474 | 474 | 474 | 474 | 474 | 5,694 | 2,847 |
| 49 | **TOTAL GROSS ADDITIONS** | 823 | 823 | 823 | 823 | 823 | 811 | 823 | 823 | 823 | 823 | 823 | 823 | 9,864 | 4,932 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

**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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 22 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 22 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 22 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

**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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

**FPSC**
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | Ave. Adjusted Utility | 1996 NON-USED & USEFUL | |
| Line No. | Account No. and Name | Balance A-9 (W)(1/7) | Percentage F-Schedules | Average Amount |
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 0 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 4,292 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 3,421 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 568 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 682 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 282 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 447 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 25,962 | 5.96% | 1,547 |
| 27 | 333.4 Services | 318 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 2,965 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 118 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 2 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 2,188 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 2,838 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 7,486 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 7,073 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 31 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,719 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 518 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 3,094 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 860 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 213 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 995 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 4,292 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 4,671 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 729 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 29,384 | 5.26% | 1,547 |
| 48 | **GENERAL PLANT** | 27,015 | 0.00% | 0 |
| 49 | **TOTAL** | 66,092 | 2.34% | 1,547 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | **12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92** | 33,566 |
| 3 | Utility Adjustments to ordered balance (1) | 0 |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 8 | **12/31/91 Balance** | 33,566 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 195 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 195 |
| 15 | **12/31/92 Balance** | 33,761 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 75 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 75 |
| 22 | **12/31/93 Balance** | 33,836 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 225 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 225 |
| 29 | **12/31/94 Balance** | 34,061 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 34,061 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 75 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 75 |
| 43 | **12/31/96 Balance** | 34,136 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | *Line/Main Extensions* | *0* | *0* | *0* | *0* | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Meter Installation Fees | 2,883 | 75 | 2,958 | 0 | 2,958 | 2,923 | 0 | 2,923 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.88% | 0 |
| 5 | Cont. Prpty Other than Lines | 31,178 | 0 | 31,178 | 0 | 31,178 | 31,178 | 0 | 31,178 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 34,061 | 75 | 34,136 | 0 | 34,136 | 34,101 | 0 | 34,101 | 0.00% | 0 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 2,883 | 2,883 | 2,883 | 2,883 | 2,883 | 2,883 | 2,958 | 2,958 | 2,958 | 2,958 | 2,958 | 2,958 | 2,958 | 75 | 2,923 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 31,178 | 0 | 31,178 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL WATER CIAC** | 34,061 | 34,061 | 34,061 | 34,061 | 34,061 | 34,061 | 34,136 | 34,136 | 34,136 | 34,136 | 34,136 | 34,136 | 34,136 | 75 | 34,101 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL GROSS ADDITIONS** | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 5 of 6
*Preparer: Kimball*

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | Description (1) | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | **12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92** | 2,563 |
| 3 | Utility Adjustments to ordered balance (1) | 0 |
| 4 | 1991 Additions | 839 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 839 |
| 8 | **12/31/91 Balance** | 3,402 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 842 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 842 |
| 15 | **12/31/92 Balance** | 4,244 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 845 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 845 |
| 22 | **12/31/93 Balance** | 5,089 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 848 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 848 |
| 29 | **12/31/94 Balance** | 5,937 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 851 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 851 |
| 36 | **12/31/95 Balance** | 6,788 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 1,206 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 1,206 |
| 43 | **12/31/96 Balance** | 7,994 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | *Line/Main Extensions* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Meter Installation Fees | 511 | 146 | 657 | 0 | 657 | 584 | 0 | 584 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5.26% | 0 |
| 5 | Cont. Prpty Other than Lines | 6,277 | 1,060 | 7,337 | 0 | 7,337 | 6,807 | 0 | 6,807 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 6,788 | 1,206 | 7,994 | 0 | 7,994 | 7,391 | 0 | 7,391 | 0.00% | 0 |

Column:
(10) from Schedule A-9 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Ave. Utility Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 511 | 523 | 535 | 547 | 559 | 571 | 585 | 597 | 609 | 621 | 633 | 645 | 657 | 146 | 584 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 6,277 | 6,365 | 6,453 | 6,541 | 6,629 | 6,717 | 6,809 | 6,897 | 6,985 | 7,073 | 7,161 | 7,249 | 7,337 | 1,060 | 6,807 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL ACC. AMORT. CIAC** | 6,788 | 6,888 | 6,988 | 7,088 | 7,188 | 7,288 | 7,394 | 7,494 | 7,594 | 7,694 | 7,794 | 7,894 | 7,994 | 1,206 | 7,391 |



7/12/95 2:02 PM A14W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 12 | 12 | 12 | 12 | 12 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 146 | 73 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 88 | 88 | 88 | 88 | 88 | 92 | 88 | 88 | 88 | 88 | 88 | 88 | 1,060 | 530 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 100 | 100 | 100 | 100 | 100 | 106 | 100 | 100 | 100 | 100 | 100 | 100 | 1,206 | 603 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 12 | 12 | 12 | 12 | 12 | 14 | 12 | 12 | 12 | 12 | 12 | 12 | 146 | 73 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 88 | 88 | 88 | 88 | 88 | 92 | 88 | 88 | 88 | 88 | 88 | 88 | 1,060 | 530 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL GROSS ADDITIONS** | 100 | 100 | 100 | 100 | 100 | 106 | 100 | 100 | 100 | 100 | 100 | 100 | 1,206 | 603 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | TOTAL | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | **PRESENT ANNUAL AFUDC RATE =** | see below | (b) |
| 13 | | | | | | |
| 14 | | | | **PROPOSED ANNUAL AFUDC RATE =** | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | | **PROPOSED MONTHLY AFUDC RATE =** | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% | (d) | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (1) PLANT NAME | (2) PLANT TYPE | (3) COUNTY | (4) ORDER NO. | (5) AFUDC RATES PRESENT ANNUAL | (6) PROPOSED ANNUAL | (7) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) PROPOSED ANNUAL | (14) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washingtor | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | PROPOSED ANNUAL | PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 1.28% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,818,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,348) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction in Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,899) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,496) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,168,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,108 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 126,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,820 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | **TOTAL CURRENT ASSETS** | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | **TOTAL DEFERRED ASSETS** | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | **TOTAL ASSETS** | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,061,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

326



Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

*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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid in Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,059,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 15,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





*Note: May not cross foot due to rounding.*

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | EQUITY CAPITAL AND LIABILITIES | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,086 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,866 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,861,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS BALANCE** | | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | | | | 12/31/90 Balance Per Order No. 92-0417 | 0 | |
| 1 | 12/31/90 Balance Per Order No. 92-0417 | 0 | | Dated 01/14/92 | | |
| 2 | Dated 01/14/92 | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 Adjusted Balance | 0 | |
| | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 BALANCE | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 BALANCE | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 BALANCE | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 BALANCE | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 BALANCE** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | | |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 1.29% | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | *Average Balance* | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % | 2.34% | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | ***NET NON-USED AND USEFUL AMOUNT*** | 0 | | A-7 (W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - WATER - 1996
### DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

*FPSC*
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimbal
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 49,944 | 0 | 49,944 | 38,323 | 88,267 | 76.73% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,065 | 0 | 1,065 | 0 | 1,065 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 51,009 | 0 | 51,009 | 38,323 | 89,332 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 84,481 | 2,306 | 86,787 | 0 | 86,787 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 8,607 | 0 | 8,607 | 0 | 8,607 | | B-13(W) |
| 8 | *Amortization* | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 6,658 | 53 | 6,711 | 1,725 (A) | 8,436 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (20,893) | (910) | (21,802) | 14,118 (B) | (7,684) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 78,854 | 1,449 | 80,303 | 15,843 | 96,146 | | |
| 12 | **NET OPERATING INCOME** | (27,845) | (1,449) | (29,294) | 22,480 | (6,814) | | |
| 13 | **RATE BASE** | 87,777 | 0 | 87,777 | | 87,777 | | A-1(W) |
| 14 | **RATE OF RETURN** | (31.72%) | | (33.37%) | | (7.76%) | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 49,944 | 0 | 49,944 | 65,376 | | 115,320 | 130.90% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,065 | 0 | 1,065 | 0 | | 1,065 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 51,009 | 0 | 51,009 | 65,376 | | 116,385 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 84,481 | 2,306 | 86,787 | 0 | | 86,787 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 8,607 | 0 | 8,607 | 0 | | 8,607 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 6,658 | 53 | 6,711 | 2,942 | (A) | 9,653 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (20,893) | (910) | (21,802) | 24,084 | (B) | 2,282 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 78,854 | 1,449 | 80,303 | 27,026 | | 107,329 | | |
| 12 | **NET OPERATING INCOME** | (27,845) | (1,449) | (29,294) | 38,350 | | 9,056 | | |
| 13 | **RATE BASE** | 87,777 | 0 | 87,777 | | | 87,777 | | A-1(W) |
| 14 | **RATE OF RETURN** | (31.72%) | | (33.37%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -32.84% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | -7.76% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 87,777 | 87,777 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 9,056 | (6,814) | | |
| 7 | Adjusted Income Under Present Rates | (29,294) | (29,294) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 38,350 | 22,480 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 62,434 | 36,598 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 65,376 | 38,323 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 62,434 | 36,598 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 24,084 | 14,118 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 2,942 | 1,725 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 38,350 | 22,480 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



7/27/95 12:58 PM B01W3.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. N/A | 0 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 904 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 631 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 51 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | 0 | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 720 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 2,306 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 93 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (40) | |
| 43 | | | |
| 44 | | 53 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (910) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (910) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 1,449 | |

7/27/95 1:00 PM B03W.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

**FPSC**
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 43,083 | 0 | 43,083 |
| 4 | 461.2 Metered - Commercial | 6,861 | 0 | 6,861 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 0 | 0 | 0 |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | 0 |
| 8 | Subtotal Water Sales | 49,944 | 0 | 49,944 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 0 | 0 | 0 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 0 | 0 | 0 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 Unbilled Revenues | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 0 | 0 | 0 |
| 18 | **TOTAL WATER SALES** | 49,944 | 0 | 49,944 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 1,065 | 0 | 1,065 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 1,065 | 0 | 1,065 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 51,009 | 0 | 51,009 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 Salaries & Wages - Employees | 15,108 | 1,161 | 16,268 | 3,198 | 152 | 3,350 | 3,286 | 340 | 3,625 | 8,624 | 668 | 9,292 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits (1) | 3,775 | 110 | 3,885 | 799 | 0 | 799 | 821 | 46 | 867 | 2,155 | 64 | 2,219 |
| 4 | 610 Purchased Water | 56,000 | 0 | 56,000 | 56,000 | 0 | 56,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 156 | 20 | 175 | 0 | 0 | 0 | 11 | 0 | 11 | 145 | 20 | 165 |
| 6 | 616 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 1,461 | 103 | 1,564 | 891 | 0 | 891 | 175 | 18 | 193 | 395 | 85 | 480 |
| 9 | 631 Contractual Services - Eng. | 66 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 66 | 0 | 66 |
| 10 | 632 Contractual Services - Acct. | 351 | 0 | 351 | 0 | 0 | 0 | 0 | 0 | 0 | 351 | 0 | 351 |
| 11 | 633 Contractual Services - Legal | 212 | 0 | 212 | 0 | 0 | 0 | 0 | 0 | 0 | 212 | 0 | 212 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 709 | 287 | 995 | 163 | 32 | 195 | 0 | 0 | 0 | 546 | 255 | 800 |
| 14 | 641 Rental of Real Building/Real Property | 314 | 49 | 363 | 0 | 0 | 0 | 0 | 0 | 0 | 314 | 49 | 363 |
| 15 | 642 Rental of Equipment | 19 | 9 | 28 | 5 | 0 | 5 | 0 | 0 | 0 | 14 | 9 | 23 |
| 16 | 650 Transportation Expense | 705 | 23 | 728 | 428 | 0 | 428 | 124 | 15 | 139 | 154 | 8 | 161 |
| 17 | 656 Insurance - Vehicle | 241 | 0 | 241 | 0 | 0 | 0 | 0 | 0 | 0 | 241 | 0 | 241 |
| 18 | 657 Insurance - General Liability | 495 | 103 | 598 | 0 | 0 | 0 | 0 | 0 | 0 | 495 | 103 | 598 |
| 19 | 658 Insurance - Workman's Comp (2) | 259 | 5 | 264 | 55 | 0 | 55 | 56 | 3 | 59 | 147 | 2 | 149 |
| 20 | 659 Insurance - Other | 49 | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 49 | 0 | 49 |
| 21 | 660 Advertising Expense | 54 | 48 | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 54 | 48 | 102 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 Reg. Comm. Exp. - Other | 117 | 0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 117 | 0 | 117 |
| 24 | 670 Bad Debt Expense | 430 | 46 | 476 | 0 | 0 | 0 | 430 | 46 | 476 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 3,961 | 343 | 4,304 | 446 | 0 | 446 | 1,079 | 62 | 1,141 | 2,437 | 281 | 2,717 |
| 26 | **TOTAL WATER O & M EXPENSES** | 84,481 | 2,306 | 86,787 | 61,985 | 184 | 62,169 | 5,980 | 531 | 6,512 | 16,516 | 1,590 | 18,106 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

**FPSC**
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 1,267 | 1,177 | 1,343 | 1,289 | 1,289 | 1,281 | 1,254 | 1,253 | 1,230 | 1,265 | 1,221 | 1,241 | 15,108 | 1,161 | 16,269 |
| 2 | *603.1-.8 Salaries & Wages - Officers, Etc.* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 317 | 294 | 336 | 322 | 322 | 320 | 313 | 313 | 307 | 316 | 305 | 310 | 3,776 | 110 | 3,886 |
| 4 | 610.1-.8 Purchased Water | 5,000 | 5,000 | 4,000 | 5,000 | 5,000 | 5,000 | 4,000 | 4,000 | 4,000 | 5,000 | 5,000 | 5,000 | 56,000 | 0 | 56,000 |
| 5 | 615.1-.8 Purchased Power | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 20 | 176 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.1-.8 Materials & Supplies | 102 | 149 | 106 | 204 | 102 | 153 | 99 | 150 | 99 | 100 | 98 | 99 | 1,461 | 103 | 1,564 |
| 9 | *631.1-.8 Contractual Services - Eng.* | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 5 | 5 | 66 | 0 | 66 |
| 10 | 632.1-.8 Contractual Services - Acct. | 29 | 28 | 30 | 30 | 30 | 29 | 29 | 30 | 29 | 30 | 29 | 29 | 351 | 0 | 351 |
| 11 | 633.1-.8 Contractual Services - Legal | 17 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 17 | 18 | 212 | 0 | 212 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 41 | 42 | 37 | 44 | 43 | 41 | 48 | 242 | 48 | 48 | 37 | 38 | 709 | 287 | 996 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 26 | 25 | 27 | 27 | 26 | 26 | 26 | 26 | 26 | 27 | 26 | 26 | 314 | 49 | 363 |
| 15 | 642.1-.8 Rental of Equipment | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 19 | 9 | 28 |
| 16 | *650.1-.8 Transportation Expense* | 59 | 57 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 58 | 59 | 705 | 23 | 728 |
| 17 | 656.1-.8 Insurance - Vehicle | 20 | 19 | 21 | 21 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 241 | 0 | 241 |
| 18 | 657.1-.8 Insurance - General Liability | 41 | 39 | 42 | 42 | 42 | 41 | 42 | 42 | 41 | 42 | 40 | 41 | 495 | 103 | 598 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 22 | 20 | 23 | 22 | 22 | 22 | 21 | 21 | 21 | 22 | 21 | 21 | 258 | 5 | 263 |
| 20 | 659.1-.8 Insurance - Other | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 | 0 | 49 |
| 21 | 660.1-.8 Advertising Expense | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 54 | 48 | 102 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | *667.1-.8 Reg. Comm. Exp. - Other* | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 117 | 0 | 117 |
| 24 | 670.1-.8 Bad Debt Expense | 36 | 33 | 36 | 36 | 36 | 36 | 37 | 36 | 35 | 37 | 35 | 36 | 430 | 46 | 476 |
| 25 | 675.1-.8 Miscellaneous Expenses | 339 | 313 | 367 | 341 | 341 | 342 | 322 | 322 | 316 | 326 | 314 | 318 | 3,961 | 343 | 4,304 |
| 26 | **TOTAL WATER O & M EXPENSES** | 7,351 | 7,248 | 6,485 | 7,495 | 7,369 | 7,426 | 6,329 | 6,571 | 6,287 | 7,349 | 7,259 | 7,294 | 84,482 | 2,306 | 86,788 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

**FPSC**
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 283 | 246 | 326 | 276 | 286 | 291 | 250 | 251 | 244 | 253 | 245 | 248 | 3,198 | 152 | 3,350 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 71 | 61 | 82 | 69 | 72 | 73 | 62 | 63 | 61 | 63 | 61 | 62 | 799 | 0 | 799 |
| 4 | 610.1-.6 Purchased Water | 5,000 | 5,000 | 4,000 | 5,000 | 5,000 | 5,000 | 4,000 | 4,000 | 4,000 | 5,000 | 5,000 | 5,000 | 56,000 | 0 | 56,000 |
| 5 | 615.1-.6 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.6 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.1-.6 Materials & Supplies | 55 | 104 | 57 | 156 | 54 | 106 | 51 | 102 | 51 | 52 | 51 | 51 | 891 | 0 | 891 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | (4) | (1) | (10) | (2) | (3) | (5) | 3 | 196 | 3 | 2 | (8) | (7) | 163 | 32 | 195 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 5 |
| 16 | 650.1-.6 Transportation Expense | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 428 | 0 | 428 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 5 | 4 | 6 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 55 | 0 | 55 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 49 | 39 | 67 | 42 | 45 | 50 | 25 | 26 | 25 | 27 | 26 | 25 | 446 | 0 | 446 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 5,494 | 5,490 | 4,564 | 5,581 | 5,495 | 5,556 | 4,432 | 4,678 | 4,424 | 5,436 | 5,416 | 5,419 | 61,985 | 184 | 62,169 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

**FPSC**
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 274 | 250 | 278 | 276 | 277 | 273 | 281 | 278 | 270 | 281 | 271 | 277 | 3,286 | 340 | 3,625 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits (1) | 69 | 63 | 69 | 69 | 69 | 68 | 70 | 69 | 68 | 70 | 68 | 69 | 821 | 46 | 867 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 0 | 11 |
| 6 | 616.7 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials & Supplies | 15 | 13 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 14 | 15 | 175 | 18 | 193 |
| 9 | 631.7 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 10 | 9 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 11 | 10 | 10 | 124 | 15 | 139 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp (2) | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 | 3 | 59 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 36 | 33 | 36 | 36 | 36 | 36 | 37 | 36 | 35 | 37 | 35 | 36 | 430 | 46 | 476 |
| 25 | 675.7 Miscellaneous Expenses | 90 | 82 | 91 | 91 | 91 | 90 | 92 | 91 | 89 | 92 | 89 | 91 | 1,079 | 62 | 1,141 |
| 26 | TOTAL WATER ALLOCATED CUST ACCTS EXP. | 500 | 456 | 506 | 502 | 503 | 497 | 511 | 505 | 492 | 511 | 493 | 504 | 5,980 | 531 | 6,512 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 709 | 680 | 739 | 737 | 726 | 717 | 724 | 725 | 715 | 731 | 705 | 716 | 8,624 | 668 | 9,292 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 177 | 170 | 185 | 184 | 181 | 179 | 181 | 181 | 179 | 183 | 176 | 179 | 2,155 | 64 | 2,219 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 145 | 20 | 165 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 32 | 31 | 34 | 34 | 33 | 33 | 33 | 33 | 33 | 34 | 32 | 33 | 395 | 85 | 480 |
| 9 | 631.8 | Contractual Services - Eng. | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 5 | 5 | 66 | 0 | 66 |
| 10 | 632.8 | Contractual Services - Acct. | 29 | 28 | 30 | 30 | 30 | 29 | 29 | 30 | 29 | 30 | 29 | 29 | 351 | 0 | 351 |
| 11 | 633.8 | Contractual Services - Legal | 17 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 17 | 18 | 212 | 0 | 212 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 45 | 43 | 47 | 47 | 46 | 45 | 46 | 46 | 45 | 46 | 45 | 45 | 546 | 255 | 800 |
| 14 | 641.8 | Rental of Real Building/Real Property | 26 | 25 | 27 | 27 | 26 | 26 | 26 | 26 | 26 | 27 | 26 | 26 | 314 | 49 | 363 |
| 15 | 642.8 | Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 9 | 23 |
| 16 | 650.8 | Transportation Expense | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 154 | 8 | 161 |
| 17 | 656.8 | Insurance - Vehicle | 20 | 19 | 21 | 21 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 241 | 0 | 241 |
| 18 | 657.8 | Insurance - General Liability | 41 | 39 | 42 | 42 | 42 | 41 | 42 | 42 | 41 | 42 | 40 | 41 | 495 | 103 | 598 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 12 | 12 | 13 | 13 | 12 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 147 | 2 | 149 |
| 20 | 659.8 | Insurance - Other | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 | 0 | 49 |
| 21 | 660.8 | Advertising Expense | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 54 | 48 | 102 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 117 | 0 | 117 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 200 | 192 | 209 | 208 | 205 | 203 | 204 | 205 | 202 | 207 | 199 | 202 | 2,437 | 281 | 2,717 |
| 26 | TOTAL WATER ALLOCATED A & G EXPENSES | | 1,357 | 1,303 | 1,415 | 1,412 | 1,391 | 1,373 | 1,386 | 1,388 | 1,370 | 1,400 | 1,350 | 1,371 | 16,516 | 1,590 | 18,106 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 *Salaries & Wages - Employees* | *15,437* | *906* | *(1,236)* | *15,108* | 0 | 290 | 150 | 0 | 0 | 720 | 1,161 | 16,268 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 3,834 | (58) | 0 | 3,775 | 0 | 73 | 38 | 0 | 0 | 0 | 110 | 3,885 |
| 4 | 610.1-.8 Purchased Water | 56,000 | 0 | 0 | 56,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,000 |
| 5 | 615.1-.8 Purchased Power | 172 | 0 | (16) | 156 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 175 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.1-.8 *Materials & Supplies* | *1,491* | *29* | *(59)* | *1,461* | *0* | 35 | *49* | 19 | 0 | 0 | 103 | 1,564 |
| 9 | 631.1-.8 Contractual Services - Eng. | 72 | 1 | (7) | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66 |
| 10 | 632.1-.8 Contractual Services - Acct. | 380 | 7 | (36) | 351 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 351 |
| 11 | 633.1-.8 Contractual Services - Legal | 229 | 4 | (22) | 212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 212 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 751 | 15 | (57) | 709 | 0 | 90 | 164 | 32 | 0 | 0 | 287 | 995 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 340 | 7 | (33) | 314 | 0 | 49 | 0 | 0 | 0 | 0 | 49 | 363 |
| 15 | 642.1-.8 Rental of Equipment | 20 | 0 | (1) | 19 | 0 | *7* | 1 | *0* | *0* | *0* | 9 | 28 |
| 16 | 650.1-.8 Transportation Expense | 720 | 14 | (29) | 705 | 0 | 23 | 0 | 0 | 0 | 0 | 23 | 728 |
| 17 | 656.1-.8 Insurance - Vehicle | 261 | 5 | (25) | 241 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241 |
| 18 | 657.1-.8 Insurance - General Liability | 536 | 10 | (51) | 495 | 0 | 103 | 0 | 0 | 0 | 0 | 103 | 598 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 276 | (18) | 0 | 259 | 0 | 5 | 0 | 0 | 0 | 0 | 5 | 264 |
| 20 | 659.1-.8 Insurance - Other | 53 | 1 | (5) | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |
| 21 | 660.1-.8 Advertising Expense | 58 | 1 | (6) | 54 | 0 | 0 | 48 | 0 | 0 | 0 | 48 | 102 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 815 | 0 | (815) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | *0* |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 129 | 0 | (12) | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 117 |
| 24 | 670.1-.8 Bad Debt Expense | 466 | 0 | (36) | 430 | 0 | 46 | 0 | 0 | 0 | 0 | 46 | 476 |
| 25 | 675.1-.8 Miscellaneous Expenses | 4,243 | 83 | (365) | 3,961 | 0 | 162 | 181 | 0 | 0 | 0 | 343 | 4,304 |
| 26 | **TOTAL WATER O & M EXPENSES** | 86,283 | 1,009 | (2,810) | 84,481 | 0 | 904 | 631 | 51 | 0 | 720 | 2,306 | 86,787 |

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 = $48,323 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)



Note: May not cross foot due to rounding.

**SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996**
**UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)**

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.6 Salaries & Wages - Employees | 3,021 | 177 | (0) | 3,198 | 0 | 0 | 0 | 0 | 0 | 152 | 152 | 3,350 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 750 | 49 | 0 | 799 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 799 |
| 4 | 610.1-.6 Purchased Water | 56,000 | 0 | 0 | 56,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56,000 |
| 5 | 615.1-.6 Purchased Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.1-.6 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.1-.6 Materials & Supplies | 874 | 17 | (0) | 891 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891 |
| 9 | 631.1-.6 Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 Contractual Services - Legal | 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 |
| 13 | 635.1-.6 Contractual Services - Other | 160 | 3 | (0) | 163 | 0 | 0 | 0 | 32 | 0 | 0 | 32 | 195 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 4 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 16 | 650.1-.6 Transportation Expense | 420 | 8 | (0) | 428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 428 |
| 17 | 656.1-.6 Insurance - Vehicle | 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 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 54 | 1 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 20 | 659.1-.6 Insurance - Other | 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 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 437 | 9 | 0 | 446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 446 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 61,721 | 264 | (0) | 61,985 | 0 | 0 | 0 | 32 | 0 | 152 | 184 | 62,169 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | Account No. | Account Name | (1) | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of 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 Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| 1 | 601.7 | Salaries & Wages - Employees | | 3,425 | 201 | (341) | 3,286 | 0 | 183 | 0 | 0 | 0 | 157 | 340 | 3,625 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | | 851 | (30) | 0 | 821 | 0 | 46 | 0 | 0 | 0 | 0 | 46 | 867 |
| 4 | 610.7 | Purchased Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | | 12 | 0 | (1) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 6 | 616.7 | Fuel for Power Production | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | | 189 | 4 | (18) | 175 | 0 | 18 | 0 | 0 | 0 | 0 | 18 | 193 |
| 9 | 631.7 | Contractual Services - Eng. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | | 134 | 3 | (13) | 124 | 0 | 15 | 0 | 0 | 0 | 0 | 15 | 139 |
| 17 | 656.7 | Insurance - Vehicle | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | | 61 | (5) | 0 | 56 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 59 |
| 20 | 659.7 | Insurance - Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | | 466 | 0 | (36) | 430 | 0 | 46 | 0 | 0 | 0 | 0 | 46 | 476 |
| 25 | 675.7 | Miscellaneous Expenses | | 1,168 | 23 | (112) | 1,079 | 0 | 62 | 0 | 0 | 0 | 0 | 62 | 1,141 |
| 26 | | TOTAL WATER O & M EXPENSES | | 6,305 | 195 | (520) | 5,980 | 0 | 375 | 0 | 0 | 0 | 157 | 531 | 6,512 |

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).

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

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

**FPSC**
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 8,991 | 528 | (895) | 8,624 | 0 | 107 | 150 | 0 | 0 | 411 | 668 | 9,292 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 2,233 | (78) | 0 | 2,155 | 0 | 27 | 38 | 0 | 0 | 0 | 64 | 2,219 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 160 | 0 | (15) | 145 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 165 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 428 | 8 | (41) | 395 | 0 | 17 | 49 | 19 | 0 | 0 | 85 | 480 |
| 9 | 631.8 | Contractual Services - Eng. | 72 | 1 | (7) | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66 |
| 10 | 632.8 | Contractual Services - Acct. | 380 | 7 | (36) | 351 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 351 |
| 11 | 633.8 | Contractual Services - Legal | 229 | 4 | (22) | 212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 212 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 591 | 12 | (57) | 546 | 0 | 90 | 164 | 0 | 0 | 0 | 255 | 800 |
| 14 | 641.8 | Rental of Real Building/Real Property | 340 | 7 | (33) | 314 | 0 | 49 | 0 | 0 | 0 | 0 | 49 | 363 |
| 15 | 642.8 | Rental of Equipment | 16 | 0 | (1) | 14 | 0 | 7 | 1 | 0 | 0 | 0 | 9 | 23 |
| 16 | 650.8 | Transportation Expense | 166 | 3 | (16) | 154 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 161 |
| 17 | 656.8 | Insurance - Vehicle | 261 | 5 | (25) | 241 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 241 |
| 18 | 657.8 | Insurance - General Liability | 536 | 10 | (51) | 495 | 0 | 103 | 0 | 0 | 0 | 0 | 103 | 598 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 161 | (13) | 0 | 147 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 149 |
| 20 | 659.8 | Insurance - Other | 53 | 1 | (5) | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |
| 21 | 660.8 | Advertising Expense | 58 | 1 | (6) | 54 | 0 | 0 | 48 | 0 | 0 | 0 | 48 | 102 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 815 | 0 | (815) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 129 | 0 | (12) | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 117 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 2,638 | 51 | (253) | 2,437 | 0 | 100 | 181 | 0 | 0 | 0 | 281 | 2,717 |
| 26 | | TOTAL WATER O & M EXPENSES | 18,256 | 549 | (2,290) | 16,516 | 0 | 529 | 631 | 19 | 0 | 411 | 1,590 | 18,106 |

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 -2.598% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**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 1 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 % |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 15,437 | 16,268 | 831 | 5.38% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 3,833 | 3,885 | 52 | 1.36% |
| 4 | 610.1-.8 | Purchased Water | 56,000 | 56,000 | 0 | 0.00% |
| 5 | 615.1-.8 | Purchased Power | 172 | 175 | 3 | 2.01% |
| 6 | 616.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.1-.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.1-.8 | Materials & Supplies | 1,491 | 1,564 | 73 | 4.89% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 72 | 66 | (5) | (7.63%) |
| 10 | 632.1-.8 | Contractual Services - Acct. | 380 | 351 | (29) | (7.63%) |
| 11 | 633.1-.8 | Contractual Services - Legal | 229 | 212 | (17) | (7.63%) |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 751 | 995 | 244 | 32.55% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 340 | 363 | 23 | 6.84% |
| 15 | 642.1-.8 | Rental of Equipment | 20 | 28 | 8 | 42.77% |
| 16 | 650.1-.8 | Transportation Expense | 720 | 728 | 8 | 1.13% |
| 17 | 656.1-.8 | Insurance - Vehicle | 261 | 241 | (20) | (7.63%) |
| 18 | 657.1-.8 | Insurance - General Liability | 536 | 598 | 62 | 11.54% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 276 | 264 | (13) | (4.53%) |
| 20 | 659.1-.8 | Insurance - Other | 53 | 49 | (4) | (7.63%) |
| 21 | 660.1-.8 | Advertising Expense | 58 | 102 | 44 | 75.65% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 815 | 0 | (815) | (100.00%) |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 129 | 117 | (12) | (9.54%) |
| 24 | 670.1-.8 | Bad Debt Expense | 466 | 476 | 11 | 2.35% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 4,243 | 4,304 | 61 | 1.45% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 86,281 | 86,787 | 506 | 0.59% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 85,337 | 86,670 | 1,333 | 1.56% |

NOTE: See Volume II for variance explanations.

## 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) 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 | 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 - CUSTOMER ACCOUNTS (.7) - 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 3 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 | % |
| 1 | 601.7 | Salaries & Wages - Employees | 3,425 | 3,625 | 200 | 5.84% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 851 | 867 | 16 | 1.88% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 12 | 11 | (1) | (8.41%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 189 | 193 | 4 | 2.11% |
| 9 | 631.7 | *Contractual Services - Eng.* | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 134 | 139 | 5 | 3.74% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 61 | 59 | (2) | (3.26%) |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | *Reg. Comm. Exp. - Rate Case Amort.* | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 466 | 476 | 11 | 2.36% |
| 25 | 675.7 | Miscellaneous Expenses | 1,168 | 1,141 | (27) | (2.31%) |
| 26 | **TOTAL WATER O & M EXPENSES** | | 6,305 | 6,512 | 206 | 3.27% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 6,305 | 6,512 | 206 | 3.27% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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 (3 - 2) Amount | (4) Difference (4 / 2) % |
|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 8,991 | 9,292 | 301 | 3.35% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 2,233 | 2,219 | (13) | (0.58%) |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 160 | 165 | 5 | 3.12% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 428 | 480 | 52 | 12.15% |
| 9 | 631.8 | Contractual Services - Eng. | 72 | 66 | (5) | (6.98%) |
| 10 | 632.8 | Contractual Services - Acct. | 380 | 351 | (29) | (7.63%) |
| 11 | 633.8 | Contractual Services - Legal | 229 | 212 | (17) | (7.42%) |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 591 | 800 | 209 | 35.37% |
| 14 | 641.8 | Rental of Real Building/Real Property | 340 | 363 | 23 | 6.77% |
| 15 | 642.8 | Rental of Equipment | 16 | 23 | 7 | 44.99% |
| 16 | 650.8 | Transportation Expense | 166 | 161 | (5) | (3.01%) |
| 17 | 656.8 | Insurance - Vehicle | 261 | 241 | (20) | (7.67%) |
| 18 | 657.8 | Insurance - General Liability | 536 | 598 | 62 | 11.57% |
| 19 | 658.8 | Insurance - Workman's Comp | 161 | 149 | (12) | (7.46%) |
| 20 | 659.8 | Insurance - Other | 53 | 49 | (4) | (7.52%) |
| 21 | 660.8 | Advertising Expense | 58 | 102 | 44 | 75.81% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 815 | 0 | (815) | (100.00%) |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 129 | 117 | (12) | (9.30%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 2,638 | 2,717 | 79 | 2.99% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 18,256 | 18,106 | (150) | (0.82%) |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 17,312 | 17,989 | 677 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

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 [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1996 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,531 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |

| | | | (A) Total FPSC Filed | (B) Water |
|---|---|---|---|---|
| 46 | Amortization of Rate Case Expense: | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | |
| 50 | Charlotte | N/A | $2,653 | 0 |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 0 |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 0 |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 0 |
| 54 | | | 854,174 | 0 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 0 |
| 58 | | | 1,427,241 | 0 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * |
| 60 | Annual Amortization | | $570,354 | $0 * |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * |
| 64 | % of Total | | 100.000000% | 0.000000% * |
| 65 | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

**FPSC**
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Date | (2) Description | (3) Total Water Cost | (4) How often to repeat |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| 1 | **See Volume II for detailed support.** | | | |

## ALLOCATION OF EXPENSES - 1996

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

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |

| 10 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 11 | | | |
| 12 | (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W) |
| 13 | | | |
| 14 | (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| 15 | | | |
| 16 | (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W) |
| 17 | | | |
| 18 | (D) Working Capital | *Average No. of Customers (Total Company)* | A-17 (W) |
| 19 | | | |
| 20 | (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-1 (W) |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |

| 28 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 31 | | | |
| 32 | *(B) A & G Expenses and Adjustments (O&M)* | *Average No. of Customers (Total Company)* | B-5 (W) |
| 33 | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| 35 | | | |
| 36 | (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-5 (W) |
| 37 | | | |
| 38 | (E) Property Taxes | Net Taxable Value | B-15(W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| Line No. | (1) Account No. and Name | (2) 1996 Avg. Adj. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1996 DEPRECIATION EXPENSE Per Books | (6) Utility Adjustment | (7) Adjusted Depreciation Expense | (8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage | (9) Non-used and Useful Amount | (10) Used and Useful Depreciation Exp. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 302.1 Franchise | 11 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 4 | 339.1 Other Plant & Misc. | 25,251 | 25 | 4.00% | 1,010 | 0 | 1,010 | 0.00% | 0 | 1,010 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 33 | 3.03% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 8 | 305.2 Collect. & Impound. | 0 | 50 | 2.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 Wells & Springs | 24,143 | 30 | 3.33% | 804 | 0 | 804 | 0.00% | 0 | 804 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 35 | 2.86% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 13 | 310.2 Power Generation Equpi. | 0 | 20 | 5.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 7,795 | 20 | 5.00% | 390 | 0 | 390 | 0.00% | 0 | 390 |
| 15 | 339.2 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 4 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 33 | 3.03% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 19 | 320.3 Water Treatment Equip. | 3,334 | 22 | 4.55% | 152 | 0 | 152 | 0.00% | 0 | 152 |
| 20 | 321.3 Permeators | 0 | 5 | 20.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 Other Plant & Misc. | 764 | 25 | 4.00% | 31 | 0 | 31 | 0.00% | 0 | 31 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 5 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 33 | 3.03% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 25 | 330.4 Distr. Reservoirs | 0 | 37 | 2.70% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 37,001 | 43 | 2.33% | 862 | 0 | 862 | 5.96% | 51 | 811 |
| 27 | 333.4 Services | 2,628 | 40 | 2.50% | 66 | 0 | 66 | 0.00% | 0 | 66 |
| 28 | 334.4 Meters & Meter Installation | 16,978 | 20 | 5.00% | 849 | 0 | 849 | 0.00% | 0 | 849 |
| 29 | 335.4 Hydrants | 228 | 45 | 2.22% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 30 | 339.4 Other Plant & Misc. | 13 | 25 | 4.00% | 1 | 0 | 1 | 0.00% | 0 | 1 |
| 31 | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 911 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 9,290 | 40 | 2.50% | 232 | 0 | 232 | 0.00% | 0 | 232 |
| 34 | 340.5 Office Furniture & Equipment | 5,741 | 15 | 6.67% | 383 | 0 | 383 | 0.00% | 0 | 383 |
| 35 | 340.51 Computer Equipment | 15,283 | 6 | 16.67% | 2,548 | 0 | 2,548 | 0.00% | 0 | 2,548 |
| 36 | 341.5 Transportation Equipment | 8,817 | 6 | 16.67% | 1,470 | 0 | 1,470 | 0.00% | 0 | 1,470 |
| 37 | 342.5 Stores Equipment | 83 | 18 | 5.56% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 38 | 343.5 Tools, Shop & Garage | 3,200 | 16 | 6.25% | 200 | 0 | 200 | 0.00% | 0 | 200 |
| 39 | 344.5 Laboratory Equipment | 2,902 | 15 | 6.67% | 194 | 0 | 194 | 0.00% | 0 | 194 |
| 40 | 345.5 Power Operated Equipment | 3,685 | 12 | 8.33% | 305 | 0 | 305 | 0.00% | 0 | 305 |
| 41 | 346.5 Communication Equipment | 1,663 | 10 | 10.00% | 166 | 0 | 166 | 0.00% | 0 | 166 |
| 42 | 347.5 Miscellaneous Equipment | 748 | 15 | 6.67% | 50 | 0 | 50 | 0.00% | 0 | 50 |
| 43 | 348.5 Other Tangible Plant | 1,407 | 10 | 10.00% | 141 | 0 | 141 | 0.00% | 0 | 141 |
| 44 | **INTANGIBLE PLANT** | 25,262 | | 4.00% | 1,010 | 0 | 1,010 | 0.00% | 0 | 1,010 |
| 45 | **SUPPLY & PUMPING** | 31,938 | | 3.74% | 1,194 | 0 | 1,194 | 0.00% | 0 | 1,194 |
| 46 | **WATER TREATMENT PLANT** | 4,102 | | 4.46% | 183 | 0 | 183 | 0.00% | 0 | 183 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 56,853 | | 3.14% | 1,783 | 0 | 1,783 | 2.86% | 51 | 1,732 |
| 48 | **GENERAL PLANT** | 53,709 | | 10.60% | 5,694 | 0 | 5,694 | 0.00% | 0 | 5,694 |
| 49 | **TOTAL DEPRECIATION EXPENSE** | 171,864 | | 5.74% | 9,864 | 0 | 9,864 | 0.52% | 51 | 9,813 |
| 50 | **LESS: AMORTIZATION OF CIAC** | | | | (1,206) | 0 | (1,206) | | 0 | (1,206) |
| 51 | **NET DEPRECIATION EXPENSE - WATER** | | | | 8,658 | 0 | 8,658 | | 51 | 8,607 |

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

**FPSC**
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | WATER<br>CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 0 | 3.82% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2 | Line/Main Extension Fees | 0 | 2.33% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | Meter Installation Fees | 2,923 | 5.00% | 146 | 0 | 146 | 0.00% | 0 | 146 |
| 4 | Contributed Lines | 0 | 2.33% | 0 | 0 | 0 | 2.86% | 0 | 0 |
| 5 | Contributed Property Other Than Lines | 31,178 | 3.40% | 1,060 | 0 | 1,060 | 0.00% | 0 | 1,060 |
| 6 | Service Installation Fees | 0 | 2.51% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 34,101 | | 1,206 | 0 | 1,206 | | 0 | 1,206 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 0 | 0 | 0.00% |
| 3 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 24,143 | 804 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 0 | 0 | 0.00% |
| 8 | 310.2 Power Generation Equipment | 0 | 0 | 0.00% |
| 9 | 311.2 Pumping Equipment | 7,795 | 390 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0.00% |
| 11 | 304.3 Structures & Improvements | 0 | 0 | 0.00% |
| 12 | 320.3 Water Treatment Equipment | 3,334 | 152 | 4.56% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 764 | 31 | 4.06% |
| 15 | 330.4 Distribution Reservoirs | 0 | 0 | 0.00% |
| 16 | **COMPOSITE RATE** | 36,036 | 1,377 | 3.82% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 0 | 0 | 0.00% |
| 19 | 331.4 Transmission & Distribution | 37,001 | 862 | 2.33% |
| 20 | 335.4 Hydrants | 228 | 5 | 2.19% |
| 21 | 339.4 Other Plant & Miscellaneous | 13 | 1 | 7.69% |
| 22 | **COMPOSITE RATE** | 37,242 | 868 | 2.33% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 16,978 | 849 | 5.00% |
| 25 | **COMPOSITE RATE** | 16,978 | 849 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 2,628 | 66 | 2.51% |
| 28 | **COMPOSITE RATE** | 2,628 | 66 | 2.51% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 36,036 | 1,377 | 3.82% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 37,242 | 868 | 2.33% |
| 32 | Meter Installation Fees (Line 25) | 16,978 | 849 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 2,628 | 66 | 2.51% |
| 34 | **COMPOSITE RATE** | 92,884 | 3,160 | 3.40% |

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## *UNDER PRESENT INCOME*

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 2,295 | 0 | 2,295 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 1,209 | 93 | 1,301 | B-5(W) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 1,209 | 93 | 1,301 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 3,154 | 0 | 3,154 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 3,154 | 0 | 3,154 | | |
| 10 | Non-used & Useful Percent | | | 1.28% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (40) | (40) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 3,154 | (40) | 3,114 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 6,658 | 53 | 6,711 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Hillsborough / Hershel Heights**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| Line No. | (1) ITEM | (2) 1996 INCOME TAXES Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 51,009 | 0 | 51,009 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 84,481 | 2,306 | 86,787 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 8,607 | 0 | 8,607 | B-13(W) |
| 6 | Amortization | 0 | 0 | 0 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 6,658 | 53 | 6,711 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 99,746 | 2,359 | 102,105 | |
| 9 | **PRE-TAX OPERATING INCOME** | (48,737) | (2,359) | (51,096) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (48,737) | (2,359) | (51,096) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 87,777 | 0 | 87,777 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 4,643 | 0 | 4,643 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (53,380) | (2,359) | (55,739) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (20,591) | (910) | (21,501) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 264 | 0 | 264 | C-1(W) |
| 22 | Investment Tax Credit | 37 | 0 | 37 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (20,893) | (910) | (21,802) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (W) | |
| 2 | Last Authorized Amortization Rate | | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | |
| 4 | Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) | 0.52% | 0.00% | 0.52% | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) 1996 AVERAGE RATE BASE Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 708,040 | 0 | 708,040 | A-5 (W) |
| 2 | Utility Land & Land Rights | 17,480 | 0 | 17,480 | A-5 (W) |
| 3 | Non-Used and Useful | (8,334) | 0 | (8,334) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (276,616) | 0 | (276,616) | A-9 (W) |
| 6 | CIAC | (130,039) | (390) | (130,429) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 52,035 | 0 | 52,035 | A-14 (W) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (5,794) | 0 | (5,794) | Vol. II |
| 13 | Deferred Taxes | (10,619) | 0 | (10,619) | C-7 (W) |
| 14 | Working Capital Allowance | 33,561 | 0 | 33,561 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 379,714 | (390) | 379,324 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | 3. | 0 | 0 | |
| 7 | | | | |
| 8 | | 0 | 0 | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. | 0 | 0 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. | 0 | 0 | |
| 29 | | | | |
| 30 | 2. | 0 | 0 | |
| 31 | | | | |
| 32 | 3. | 0 | 0 | |
| 33 | | | | |
| 34 | 4 | 0 | 0 | |
| 35 | | | | |
| 36 | 5 | 0 | 0 | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. Transfer Unclaimed Refunds to CIAC | (390) | (390) | |
| 41 | | | | |
| 42 | 2. | | | |
| 43 | | 0 | 0 | |
| 44 | | | | |
| 45 | | (390) | (390) | |
| 46 | | | | |
| 47 | **SUBTOTAL** | (390) | (390) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | (390) | (390) | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | **1985 Additions** | 0 |
| 4 | **1985 Retirements** | 0 |
| 5 | **1985 Adjustments** | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 342,387 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 21,228 |
| 32 | 1989 Retirements | 3,549 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 17,679 |
| 35 | **12/31/89 Balance** | 360,066 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 182,585 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 182,585 |
| 42 | **12/31/90 Balance** | 542,651 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 542,651 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 41,453 |
| 5 | 1991 Retirements | | 4,965 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 36,488 |
| 8 | **12/31/91 Balance** | | 579,139 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | **12/31/92 Balance** | | 579,139 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 24,656 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 53,144 |
| 21 | 1993 Net Additions | | 77,800 |
| 22 | **12/31/93 Balance** | | 656,939 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 37,876 |
| 26 | 1994 Retirements | | 3,452 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 34,423 |
| 29 | **12/31/94 Balance** | | 691,362 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (933) |
| 32 | 1995 Additions | | 31,170 |
| 33 | 1995 Retirements | | 1,283 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 29,888 |
| 36 | **12/31/95 Balance** | | 720,317 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (8,711) |
| 39 | 1996 Additions | | 25,450 |
| 40 | 1996 Retirements | | 99 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 25,352 |
| 43 | **12/31/96 Balance** | | 736,957 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,426 | 0 | 0 | 0 | 1,426 | 0 | 1,426 | 1,426 | 0 | 1,426 |
| 4 | 339.1 Other Plant & Miscellaneous | 788 | 0 | 0 | 0 | 788 | 0 | 788 | 788 | 0 | 788 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 13,323 | 0 | 0 | 0 | 13,323 | 0 | 13,323 | 13,323 | 0 | 13,323 |
| 7 | 304.2 Structures & Improvements | 33,110 | 0 | 0 | 0 | 33,110 | 0 | 33,110 | 33,110 | 0 | 33,110 |
| 8 | 305.2 Collecting & Impounding reservoirs | 11,737 | 0 | 0 | 0 | 11,737 | 0 | 11,737 | 11,737 | 0 | 11,737 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 36,685 | 0 | 0 | 0 | 36,685 | 0 | 36,685 | 36,685 | 0 | 36,685 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 38,373 | 0 | 0 | 0 | 38,373 | 0 | 38,373 | 38,373 | 0 | 38,373 |
| 13 | 310.2 Power Generation Equipment | 277 | 0 | 0 | 0 | 277 | 0 | 277 | 277 | 0 | 277 |
| 14 | 311.2 Pumping Equipment | 109,817 | 0 | 0 | 0 | 109,817 | 0 | 109,817 | 109,817 | 0 | 109,817 |
| 15 | 339.2 Other Plant & Miscellaneous | 8,272 | 0 | 0 | 0 | 8,272 | 0 | 8,272 | 8,272 | 0 | 8,272 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 1,934 | 0 | 0 | 0 | 1,934 | 0 | 1,934 | 1,934 | 0 | 1,934 |
| 18 | 304.3 Structures & Improvements | 12,453 | 0 | 0 | 0 | 12,453 | 0 | 12,453 | 12,453 | 0 | 12,453 |
| 19 | 320.3 Water Treatment Equipment | 49,053 | 0 | 0 | 0 | 49,053 | 0 | 49,053 | 49,053 | 0 | 49,053 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 3,703 | 0 | 3,703 | 3,703 | 0 | 3,703 | 1,852 | 0 | 1,852 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 15 | 0 | 0 | 0 | 15 | 0 | 15 | 15 | 0 | 15 |
| 24 | 304.4 Structures & Improvements | 4,532 | 0 | 0 | 0 | 4,532 | 0 | 4,532 | 4,532 | 0 | 4,532 |
| 25 | 330.4 Distribution Reservoirs | 57,337 | 0 | 0 | 0 | 57,337 | 0 | 57,337 | 57,337 | 0 | 57,337 |
| 26 | 331.4 Transmission & Distribution | 102,246 | 0 | 0 | 0 | 102,246 | 0 | 102,246 | 102,246 | 0 | 102,246 |
| 27 | 333.4 Services | 39,456 | 3,457 | 0 | 3,457 | 42,912 | 0 | 42,912 | 41,184 | 0 | 41,184 |
| 28 | 334.4 Meters & Meter Installation | 58,714 | 6,485 | 0 | 6,485 | 65,199 | 0 | 65,199 | 61,957 | 0 | 61,957 |
| 29 | 335.4 Hydrants | 7,988 | 0 | 0 | 0 | 7,988 | 0 | 7,988 | 7,988 | 0 | 7,988 |
| 30 | 339.4 Other Plant & Miscellaneous | 1,014 | 0 | 0 | 0 | 1,014 | 0 | 1,014 | 1,014 | 0 | 1,014 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 2,208 | 0 | 0 | 0 | 2,208 | 0 | 2,208 | 2,208 | 0 | 2,208 |
| 33 | 304.5 Structures & Improvements | 22,450 | 190 | (99) | 91 | 22,541 | 0 | 22,541 | 22,512 | 0 | 22,512 |
| 34 | 340.5 Office Furniture & Equipment | 13,912 | 0 | 0 | 0 | 13,912 | 0 | 13,912 | 13,912 | 0 | 13,912 |
| 35 | 340.51 Computer Equipment | 32,777 | 7,031 | 0 | 7,031 | 39,808 | 0 | 39,808 | 37,033 | 0 | 37,033 |
| 36 | 341.5 Transportation Equipment | 20,793 | 945 | 0 | 945 | 21,737 | 0 | 21,737 | 21,365 | 0 | 21,365 |
| 37 | 342.5 Stores Equipment | 200 | 0 | 0 | 0 | 200 | 0 | 200 | 200 | 0 | 200 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 7,582 | 285 | 0 | 285 | 7,867 | 0 | 7,867 | 7,754 | 0 | 7,754 |
| 39 | 344.5 Laboratory Equipment | 6,897 | 223 | 0 | 223 | 7,120 | 0 | 7,120 | 7,032 | 0 | 7,032 |
| 40 | 345.5 Power Operated Equipment | 6,985 | 3,132 | 0 | 3,132 | 10,117 | 0 | 10,117 | 8,881 | 0 | 8,881 |
| 41 | 346.5 Communication Equipment | 4,030 | 0 | 0 | 0 | 4,030 | 0 | 4,030 | 4,030 | 0 | 4,030 |
| 42 | 347.5 Miscellaneous Equipment | 1,812 | 0 | 0 | 0 | 1,812 | 0 | 1,812 | 1,812 | 0 | 1,812 |
| 43 | 348.5 Other Tangible Plant | 3,410 | 0 | 0 | 0 | 3,410 | 0 | 3,410 | 3,410 | 0 | 3,410 |
| 44 | **INTANGIBLE PLANT** | 2,214 | 0 | 0 | 0 | 2,214 | 0 | 2,214 | 2,214 | 0 | 2,214 |
| 45 | **SUPPLY & PUMPING** | 251,594 | 0 | 0 | 0 | 251,594 | 0 | 251,594 | 251,594 | 0 | 251,594 |
| 46 | **WATER TREATMENT PLANT** | 63,440 | 3,703 | 0 | 3,703 | 67,144 | 0 | 67,144 | 65,292 | 0 | 65,292 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 271,302 | 9,942 | 0 | 9,942 | 281,244 | 0 | 281,244 | 276,273 | 0 | 276,273 |
| 48 | **GENERAL PLANT** | 123,055 | 11,805 | (99) | 11,706 | 134,761 | 0 | 134,761 | 130,148 | 0 | 130,148 |
| 49 | **TOTAL PLANT IN SERVICE** | 711,605 | 25,450 | (99) | 25,352 | 736,957 | 0 | 736,957 | 725,520 | 0 | 725,520 |
| 50 | **LAND & LAND RIGHTS** | 17,480 | 0 | 0 | 0 | 17,480 | 0 | 17,480 | 17,480 | 0 | 17,480 |
| 51 | **TOTAL PIS LESS LAND** | 694,125 | 25,450 | (99) | 25,352 | 719,477 | 0 | 719,477 | 708,040 | 0 | 708,040 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimbell
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 | 0 | 1,426 |
| 4 | 339.1 Other Plant & Miscellaneous | 788 | 788 | 788 | 788 | 788 | 788 | 788 | 788 | 788 | 788 | 788 | 788 | 788 | 0 | 788 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 13,323 | 0 | 13,323 |
| 7 | 304.2 Structures & Improvements | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 33,110 | 0 | 33,110 |
| 8 | 305.2 Collecting & Impounding reservoirs | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 11,737 | 0 | 11,737 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 36,685 | 0 | 36,685 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 38,373 | 0 | 38,373 |
| 13 | 310.2 Power Generation Equipment | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 0 | 277 |
| 14 | 311.2 Pumping Equipment | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 109,817 | 0 | 109,817 |
| 15 | 339.2 Other Plant & Miscellaneous | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 8,272 | 0 | 8,272 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 1,934 | 0 | 1,934 |
| 18 | 304.3 Structures & Improvements | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 0 | 12,453 |
| 19 | 320.3 Water Treatment Equipment | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 49,053 | 0 | 49,053 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 309 | 617 | 926 | 1,234 | 1,543 | 1,852 | 2,160 | 2,469 | 2,778 | 3,086 | 3,395 | 3,703 | 3,703 | 1,852 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 | 15 |
| 24 | 304.4 Structures & Improvements | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 4,532 | 0 | 4,532 |
| 25 | 330.4 Distribution Reservoirs | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 57,337 | 0 | 57,337 |
| 26 | 331.4 Transmission & Distribution | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 102,246 | 0 | 102,246 |
| 27 | 333.4 Services | 39,456 | 39,744 | 40,032 | 40,320 | 40,608 | 40,896 | 41,184 | 41,472 | 41,760 | 42,048 | 42,336 | 42,624 | 42,912 | 3,457 | 41,184 |
| 28 | 334.4 Meters & Meter Installation | 58,714 | 59,255 | 59,795 | 60,336 | 60,876 | 61,416 | 61,957 | 62,497 | 63,038 | 63,578 | 64,119 | 64,659 | 65,199 | 6,485 | 61,957 |
| 29 | 335.4 Hydrants | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 7,988 | 0 | 7,988 |
| 30 | 339.4 Other Plant & Miscellaneous | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 1,014 | 0 | 1,014 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 2,208 | 0 | 2,208 |
| 33 | 304.5 Structures & Improvements | 22,450 | 22,525 | 22,531 | 22,546 | 22,549 | 22,553 | 22,472 | 22,476 | 22,479 | 22,494 | 22,509 | 22,525 | 22,541 | 91 | 22,512 |
| 34 | 340.5 Office Furniture & Equipment | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 13,912 | 0 | 13,912 |
| 35 | 340.51 Computer Equipment | 32,777 | 35,566 | 35,781 | 36,356 | 36,471 | 36,586 | 37,268 | 37,383 | 37,497 | 38,073 | 38,628 | 39,233 | 39,808 | 7,031 | 37,033 |
| 36 | 341.5 Transportation Equipment | 20,793 | 21,168 | 21,196 | 21,274 | 21,289 | 21,305 | 21,396 | 21,412 | 21,427 | 21,504 | 21,579 | 21,660 | 21,737 | 945 | 21,365 |
| 37 | 342.5 Stores Equipment | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 0 | 200 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 7,582 | 7,695 | 7,703 | 7,727 | 7,731 | 7,736 | 7,764 | 7,768 | 7,773 | 7,795 | 7,819 | 7,843 | 7,867 | 285 | 7,754 |
| 39 | 344.5 Laboratory Equipment | 6,897 | 6,985 | 6,992 | 7,010 | 7,014 | 7,017 | 7,039 | 7,043 | 7,046 | 7,065 | 7,082 | 7,102 | 7,120 | 223 | 7,032 |
| 40 | 345.5 Power Operated Equipment | 6,985 | 8,227 | 8,323 | 8,579 | 8,631 | 8,682 | 8,996 | 9,037 | 9,088 | 9,344 | 9,591 | 9,861 | 10,117 | 3,132 | 8,881 |
| 41 | 346.5 Communication Equipment | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 4,030 | 0 | 4,030 |
| 42 | 347.5 Miscellaneous Equipment | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 1,812 | 0 | 1,812 |
| 43 | 348.5 Other Tangible Plant | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 3,410 | 0 | 3,410 |
| 44 | **INTANGIBLE PLANT** | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 2,214 | 0 | 2,214 |
| 45 | **SUPPLY & PUMPING** | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 251,594 | 0 | 251,594 |
| 46 | **WATER TREATMENT PLANT** | 63,440 | 63,749 | 64,058 | 64,366 | 64,675 | 64,983 | 65,292 | 65,601 | 65,909 | 66,218 | 66,527 | 66,835 | 67,144 | 3,703 | 65,292 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 271,302 | 272,130 | 272,959 | 273,787 | 274,616 | 275,444 | 276,273 | 277,101 | 277,930 | 278,758 | 279,587 | 280,415 | 281,244 | 9,942 | 276,273 |
| 48 | *GENERAL PLANT* | 123,055 | 127,739 | 128,099 | 129,065 | 129,257 | 129,450 | 130,497 | 130,690 | 130,882 | 131,848 | 132,780 | 133,796 | 134,761 | 11,706 | 130,148 |
| 49 | **TOTAL PLANT IN SERVICE** | 711,605 | 717,425 | 718,924 | 721,026 | 722,356 | 723,685 | 725,870 | 727,200 | 728,529 | 730,632 | 732,702 | 734,854 | 736,957 | 25,352 | 725,520 |
| 50 | **LAND & LAND RIGHTS** | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 17,480 | 0 | 17,480 |
| 51 | **TOTAL PIS LESS LAND** | 694,125 | 699,945 | 701,444 | 703,546 | 704,876 | 706,205 | 708,391 | 709,720 | 711,049 | 713,152 | 715,222 | 717,374 | 719,477 | 25,352 | 708,040 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 3,703 | 1,852 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 3,457 | 1,728 |
| 28 | 334.4 Meters & Meter Installation | 540 | 540 | 540 | 540 | 540 | 541 | 540 | 540 | 540 | 540 | 540 | 540 | 6,485 | 3,243 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 75 | 6 | 16 | 3 | 3 | (80) | 3 | 3 | 16 | 15 | 16 | 16 | 91 | 62 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 2,789 | 215 | 575 | 115 | 115 | 683 | 115 | 115 | 575 | 555 | 805 | 575 | 7,031 | 4,256 |
| 36 | 341.5 Transportation Equipment | 375 | 29 | 77 | 15 | 15 | 92 | 15 | 15 | 77 | 75 | 81 | 77 | 945 | 572 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 113 | 9 | 23 | 5 | 5 | 28 | 5 | 5 | 23 | 22 | 24 | 23 | 285 | 172 |
| 39 | 344.5 Laboratory Equipment | 89 | 7 | 18 | 4 | 4 | 22 | 4 | 4 | 18 | 18 | 19 | 18 | 223 | 135 |
| 40 | 345.5 Power Operated Equipment | 1,242 | 96 | 256 | 51 | 51 | 304 | 51 | 51 | 256 | 247 | 269 | 256 | 3,132 | 1,896 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 3,703 | 1,852 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 828 | 828 | 828 | 828 | 828 | 829 | 828 | 828 | 828 | 828 | 828 | 828 | 9,942 | 4,971 |
| 48 | **GENERAL PLANT** | 4,683 | 361 | 966 | 192 | 192 | 1,048 | 192 | 192 | 966 | 933 | 1,015 | 966 | 11,706 | 7,093 |
| 49 | **TOTAL NET ADDITIONS** | 5,820 | 1,498 | 2,103 | 1,329 | 1,329 | 2,185 | 1,329 | 1,329 | 2,103 | 2,070 | 2,152 | 2,103 | 25,352 | 13,916 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 5,820 | 1,498 | 2,103 | 1,329 | 1,329 | 2,185 | 1,329 | 1,329 | 2,103 | 2,070 | 2,152 | 2,103 | 25,352 | 13,916 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | *339.1 Other Plant & Miscellaneous* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 3,703 | 1,852 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | *333.4 Services* | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 3,457 | 1,728 |
| 28 | 334.4 Meters & Meter Installation | 540 | 540 | 540 | 540 | 540 | 541 | 540 | 540 | 540 | 540 | 540 | 540 | 6,485 | 3,243 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | *339.4 Other Plant & Miscellaneous* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 75 | 6 | 16 | 3 | 3 | 18 | 3 | 3 | 16 | 15 | 16 | 16 | 190 | 115 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 2,789 | 215 | 575 | 115 | 115 | 683 | 115 | 115 | 575 | 555 | 605 | 575 | 7,031 | 4,256 |
| 36 | 341.5 Transportation Equipment | 375 | 29 | 77 | 15 | 15 | 92 | 15 | 15 | 77 | 75 | 81 | 77 | 945 | 572 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 113 | 9 | 23 | 5 | 5 | 28 | 5 | 5 | 23 | 22 | 24 | 23 | 285 | 172 |
| 39 | 344.5 Laboratory Equipment | 89 | 7 | 18 | 4 | 4 | 22 | 4 | 4 | 18 | 18 | 19 | 18 | 223 | 135 |
| 40 | 345.5 Power Operated Equipment | 1,242 | 96 | 256 | 51 | 51 | 304 | 51 | 51 | 256 | 247 | 269 | 256 | 3,132 | 1,896 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 309 | 3,703 | 1,852 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 828 | 828 | 828 | 828 | 828 | 829 | 828 | 828 | 828 | 828 | 828 | 828 | 9,942 | 4,971 |
| 48 | **GENERAL PLANT** | 4,683 | 361 | 956 | 192 | 192 | 1,146 | 192 | 192 | 956 | 933 | 1,015 | 956 | 11,805 | 7,146 |
| 49 | **TOTAL GROSS ADDITIONS** | 5,820 | 1,498 | 2,103 | 1,329 | 1,329 | 2,284 | 1,329 | 1,329 | 2,103 | 2,070 | 2,152 | 2,103 | 25,450 | 13,969 |
| 50 | ***LAND & LAND RIGHTS*** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 5,820 | 1,498 | 2,103 | 1,329 | 1,329 | 2,284 | 1,329 | 1,329 | 2,103 | 2,070 | 2,152 | 2,103 | 25,450 | 13,969 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 53 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 53 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 53 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 53 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 1,426 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 788 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 13,323 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 33,110 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 11,737 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 36,685 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 38,373 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 277 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 109,817 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 8,272 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 1,934 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 12,453 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 49,053 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,852 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 15 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 4,532 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 57,337 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 102,246 | 9.73% | 9,949 |
| 27 | 333.4 Services | 41,184 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 61,957 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 7,988 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 1,014 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 2,208 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 22,512 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 13,912 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 37,033 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 21,365 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 200 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 7,754 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 7,032 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 8,881 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 4,090 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 1,812 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 3,410 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 2,214 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 251,594 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 65,292 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 276,273 | 3.60% | 9,949 |
| 48 | **GENERAL PLANT** | 130,148 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 725,520 | 1.37% | 9,949 |
| 50 | **LAND & LAND RIGHTS** | 17,480 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 708,040 | 1.41% | 9,949 |

7/12/95 10:55 AM A05W7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

***FPSC***
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| | (1) | (2) | (3) | (4) | |
|---|---|---|---|---|---|
| | | **AVERAGE 1996 - NON-USED & USEFUL** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Plant in Service | 9,949 | 0 | 9,949 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (1,615) | 0 | (1,615) | A-9 (W) |
| 4 | CIAC | 0 | 0 | 0 | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 0 | 0 | 0 | A-14 (W) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 7 | Other | 0 | 0 | 0 | A-20 (W) |
| 8 | ***TOTAL WATER NON-USED & USEFUL*** | 8,334 | 0 | 8,334 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 76,541 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 12,531 |
| 32 | 1989 Retirements | 3,549 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 8,982 |
| 35 | **12/31/89 Balance** | 85,523 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 16,475 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 16,475 |
| 42 | **12/31/90 Balance** | 101,998 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 101,998 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 19,928 |
| 5 | 1991 Retirements | | 4,965 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 14,963 |
| 8 | **12/31/91 Balance** | | 116,960 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 20,135 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 20,135 |
| 15 | **12/31/92 Balance** | | 137,095 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 20,614 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 46,281 |
| 21 | 1993 Net Additions | | 66,896 |
| 22 | **12/31/93 Balance** | | 203,991 |
| 23 | | | |
| 24 | | | |
| 25 | *1994 Additions* | | 30,266 |
| 26 | 1994 Retirements | | 3,452 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 26,814 |
| 29 | **12/31/94 Balance** | | 230,805 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (414) |
| 32 | 1995 Additions | | 32,879 |
| 33 | *1995 Retirements* | | 1,283 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 31,596 |
| 36 | **12/31/95 Balance** | | 261,986 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | *(2,493)* |
| 39 | 1996 Additions | | 34,352 |
| 40 | 1996 Retirements | | 99 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 34,253 |
| 43 | **12/31/96 Balance** | | 293,747 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED DEPRECIATION | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,030 | 36 | 1,066 | 0 | 1,066 | 1,048 | 0 | 1,048 |
| 4 | 339.1 Other Plant & Miscellaneous | 2,377 | 32 | 2,409 | 0 | 2,409 | 2,393 | 0 | 2,393 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 18,546 | 1,003 | 19,549 | 0 | 19,549 | 19,047 | 0 | 19,047 |
| 8 | 305.2 Collecting & Impounding reservoirs | 4,116 | 235 | 4,351 | 0 | 4,351 | 4,233 | 0 | 4,233 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 10,537 | 1,222 | 11,759 | 0 | 11,759 | 11,148 | 0 | 11,148 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 15,801 | 1,097 | 16,898 | 0 | 16,898 | 16,350 | 0 | 16,350 |
| 13 | 310.2 Power Generation Equipment | 135 | 14 | 149 | 0 | 149 | 142 | 0 | 142 |
| 14 | 311.2 Pumping Equipment | 48,025 | 5,491 | 53,516 | 0 | 53,516 | 50,770 | 0 | 50,770 |
| 15 | 339.2 Other Plant & Miscellaneous | 2,316 | 331 | 2,647 | 0 | 2,647 | 2,481 | 0 | 2,481 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 2,383 | 377 | 2,760 | 0 | 2,760 | 2,572 | 0 | 2,572 |
| 19 | 320.3 Water Treatment Equipment | 21,441 | 2,232 | 23,673 | 0 | 23,673 | 22,557 | 0 | 22,557 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 74 | 74 | 0 | 74 | 37 | 0 | 37 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 961 | 137 | 1,098 | 0 | 1,098 | 1,030 | 0 | 1,030 |
| 25 | 330.4 Distribution Reservoirs | 8,731 | 1,548 | 10,279 | 0 | 10,279 | 9,505 | 0 | 9,505 |
| 26 | 331.4 Transmission & Distribution | 15,403 | 2,382 | 17,785 | 0 | 17,785 | 16,594 | 0 | 16,594 |
| 27 | 333.4 Services | 16,387 | 1,030 | 17,417 | 0 | 17,417 | 16,902 | 0 | 16,902 |
| 28 | 334.4 Meters & Meter Installation | 21,570 | 3,098 | 24,668 | 0 | 24,668 | 23,119 | 0 | 23,119 |
| 29 | 335.4 Hydrants | 9,267 | 177 | 9,444 | 0 | 9,444 | 9,355 | 0 | 9,355 |
| 30 | 339.4 Other Plant & Miscellaneous | 1,850 | 41 | 1,891 | 0 | 1,891 | 1,871 | 0 | 1,871 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 5,074 | 464 | 5,539 | 0 | 5,539 | 5,303 | 0 | 5,303 |
| 34 | 340.5 Office Furniture & Equipment | 6,412 | 928 | 7,340 | 0 | 7,340 | 6,876 | 0 | 6,876 |
| 35 | 340.51 Computer Equipment | 15,052 | 6,173 | 21,225 | 0 | 21,225 | 18,139 | 0 | 18,139 |
| 36 | 341.5 Transportation Equipment | 15,359 | 3,561 | 18,920 | 0 | 18,920 | 17,140 | 0 | 17,140 |
| 37 | 342.5 Stores Equipment | 68 | 11 | 79 | 0 | 79 | 73 | 0 | 73 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,923 | 485 | 4,408 | 0 | 4,408 | 4,166 | 0 | 4,166 |
| 39 | 344.5 Laboratory Equipment | 1,020 | 469 | 1,489 | 0 | 1,489 | 1,255 | 0 | 1,255 |
| 40 | 345.5 Power Operated Equipment | 7,128 | 740 | 7,868 | 0 | 7,868 | 7,498 | 0 | 7,498 |
| 41 | 346.5 Communication Equipment | 1,884 | 403 | 2,287 | 0 | 2,287 | 2,085 | 0 | 2,085 |
| 42 | 347.5 Miscellaneous Equipment | 456 | 121 | 577 | 0 | 577 | 516 | 0 | 516 |
| 43 | 348.5 Other Tangible Plant | 2,241 | 341 | 2,582 | 0 | 2,582 | 2,411 | 0 | 2,411 |
| 44 | **INTANGIBLE PLANT** | 3,407 | 68 | 3,475 | 0 | 3,475 | 3,441 | 0 | 3,441 |
| 45 | **SUPPLY & PUMPING** | 99,476 | 9,393 | 108,869 | 0 | 108,869 | 104,172 | 0 | 104,172 |
| 46 | **WATER TREATMENT PLANT** | 23,824 | 2,683 | 26,507 | 0 | 26,507 | 25,166 | 0 | 25,166 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 74,169 | 8,413 | 82,582 | 0 | 82,582 | 78,376 | 0 | 78,376 |
| 48 | **GENERAL PLANT** | 58,617 | 13,696 | 72,314 | 0 | 72,314 | 65,462 | 0 | 65,462 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 259,493 | 34,253 | 293,747 | 0 | 293,747 | 276,616 | 0 | 276,616 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,030 | 1,033 | 1,036 | 1,039 | 1,042 | 1,045 | 1,048 | 1,051 | 1,054 | 1,057 | 1,060 | 1,063 | 1,066 | 36 | 1,048 |
| 4 | 339.1 Other Plant & Miscellaneous | 2,377 | 2,380 | 2,383 | 2,386 | 2,389 | 2,392 | 2,391 | 2,394 | 2,397 | 2,400 | 2,403 | 2,406 | 2,409 | 32 | 2,393 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 18,546 | 18,630 | 18,714 | 18,798 | 18,882 | 18,966 | 19,045 | 19,129 | 19,213 | 19,297 | 19,381 | 19,465 | 19,549 | 1,003 | 19,047 |
| 8 | 305.2 Collecting & Impounding reservoirs | 4,116 | 4,136 | 4,156 | 4,176 | 4,196 | 4,216 | 4,231 | 4,251 | 4,271 | 4,291 | 4,311 | 4,331 | 4,351 | 235 | 4,233 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | *307.2 Wells & Springs* | 10,537 | 10,639 | 10,741 | 10,843 | 10,945 | 11,047 | 11,147 | 11,249 | 11,351 | 11,453 | 11,555 | 11,657 | 11,759 | 1,222 | 11,148 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 15,801 | 15,892 | 15,983 | 16,074 | 16,165 | 16,256 | 16,352 | 16,443 | 16,534 | 16,625 | 16,716 | 16,807 | 16,898 | 1,097 | 16,350 |
| 13 | 310.2 Power Generation Equipment | 135 | 136 | 137 | 138 | 139 | 140 | 143 | 144 | 145 | 146 | 147 | 148 | 149 | 14 | 142 |
| 14 | *311.2 Pumping Equipment* | 48,025 | 48,483 | 48,941 | 49,399 | 49,857 | 50,315 | 50,768 | 51,226 | 51,684 | 52,142 | 52,600 | 53,058 | 53,516 | 5,491 | 50,770 |
| 15 | 339.2 Other Plant & Miscellaneous | 2,316 | 2,344 | 2,372 | 2,400 | 2,428 | 2,456 | 2,479 | 2,507 | 2,535 | 2,563 | 2,591 | 2,619 | 2,647 | 331 | 2,481 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 2,383 | 2,414 | 2,445 | 2,476 | 2,507 | 2,538 | 2,574 | 2,605 | 2,636 | 2,667 | 2,698 | 2,729 | 2,760 | 377 | 2,572 |
| 19 | 320.3 Water Treatment Equipment | 21,441 | 21,627 | 21,813 | 21,999 | 22,185 | 22,371 | 22,557 | 22,743 | 22,929 | 23,115 | 23,301 | 23,487 | 23,673 | 2,232 | 22,557 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 6 | 12 | 18 | 24 | 30 | 38 | 44 | 50 | 56 | 62 | 68 | 74 | 74 | 37 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 961 | 972 | 983 | 994 | 1,005 | 1,016 | 1,032 | 1,043 | 1,054 | 1,065 | 1,076 | 1,087 | 1,098 | 137 | 1,030 |
| 25 | 330.4 Distribution Reservoirs | 8,731 | 8,860 | 8,989 | 9,118 | 9,247 | 9,376 | 9,505 | 9,634 | 9,763 | 9,892 | 10,021 | 10,150 | 10,279 | 1,548 | 9,505 |
| 26 | 331.4 Transmission & Distribution | 15,403 | 15,602 | 15,801 | 16,000 | 16,199 | 16,398 | 16,591 | 16,790 | 16,989 | 17,188 | 17,387 | 17,586 | 17,785 | 2,382 | 16,594 |
| 27 | 333.4 Services | 16,387 | 16,473 | 16,559 | 16,645 | 16,731 | 16,817 | 16,901 | 16,987 | 17,073 | 17,159 | 17,245 | 17,331 | 17,417 | 1,030 | 16,902 |
| 28 | 334.4 Meters & Meter Installation | 21,570 | 21,828 | 22,086 | 22,344 | 22,602 | 22,860 | 23,120 | 23,378 | 23,636 | 23,894 | 24,152 | 24,410 | 24,668 | 3,098 | 23,119 |
| 29 | 335.4 Hydrants | 9,267 | 9,282 | 9,297 | 9,312 | 9,327 | 9,342 | 9,354 | 9,369 | 9,384 | 9,399 | 9,414 | 9,429 | 9,444 | 177 | 9,355 |
| 30 | 339.4 Other Plant & Miscellaneous | 1,850 | 1,853 | 1,856 | 1,859 | 1,862 | 1,865 | 1,873 | 1,876 | 1,879 | 1,882 | 1,885 | 1,888 | 1,891 | 41 | 1,871 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 5,074 | 5,121 | 5,168 | 5,215 | 5,262 | 5,309 | 5,257 | 5,304 | 5,351 | 5,398 | 5,445 | 5,492 | 5,539 | 464 | 5,303 |
| 34 | 340.5 Office Furniture & Equipment | 6,412 | 6,489 | 6,566 | 6,643 | 6,720 | 6,797 | 6,878 | 6,955 | 7,032 | 7,109 | 7,186 | 7,263 | 7,340 | 928 | 6,876 |
| 35 | 340.51 Computer Equipment | 15,052 | 15,566 | 16,080 | 16,594 | 17,108 | 17,622 | 18,141 | 18,655 | 19,169 | 19,683 | 20,197 | 20,711 | 21,225 | 6,173 | 18,139 |
| 36 | 341.5 Transportation Equipment | 15,359 | 15,656 | 15,953 | 16,250 | 16,547 | 16,844 | 17,138 | 17,435 | 17,732 | 18,029 | 18,326 | 18,623 | 18,920 | 3,561 | 17,140 |
| 37 | *342.5 Stores Equipment* | 68 | 69 | 70 | 71 | 72 | 73 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 11 | 73 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,923 | 3,963 | 4,003 | 4,043 | 4,083 | 4,123 | 4,168 | 4,208 | 4,248 | 4,288 | 4,328 | 4,368 | 4,408 | 485 | 4,166 |
| 39 | 344.5 Laboratory Equipment | 1,020 | 1,059 | 1,098 | 1,137 | 1,176 | 1,215 | 1,255 | 1,294 | 1,333 | 1,372 | 1,411 | 1,450 | 1,489 | 469 | 1,255 |
| 40 | 345.5 Power Operated Equipment | 7,128 | 7,190 | 7,252 | 7,314 | 7,376 | 7,438 | 7,496 | 7,558 | 7,620 | 7,682 | 7,744 | 7,806 | 7,868 | 740 | 7,498 |
| 41 | *346.5 Communication Equipment* | 1,884 | 1,918 | 1,952 | 1,986 | 2,020 | 2,054 | 2,083 | 2,117 | 2,151 | 2,185 | 2,219 | 2,253 | 2,287 | 403 | 2,085 |
| 42 | 347.5 Miscellaneous Equipment | 456 | 466 | 476 | 486 | 496 | 506 | 517 | 527 | 537 | 547 | 557 | 567 | 577 | 121 | 518 |
| 43 | 348.5 Other Tangible Plant | 2,241 | 2,269 | 2,297 | 2,325 | 2,353 | 2,381 | 2,414 | 2,442 | 2,470 | 2,498 | 2,526 | 2,554 | 2,582 | 341 | 2,411 |
| 44 | **INTANGIBLE PLANT** | 3,407 | 3,413 | 3,419 | 3,425 | 3,431 | 3,437 | 3,439 | 3,445 | 3,451 | 3,457 | 3,463 | 3,469 | 3,475 | 68 | 3,441 |
| 45 | **SUPPLY & PUMPING** | 99,476 | 100,260 | 101,044 | 101,828 | 102,612 | 103,396 | 104,185 | 104,949 | 105,733 | 106,517 | 107,301 | 108,085 | 108,869 | 9,393 | 104,172 |
| 46 | **WATER TREATMENT PLANT** | 23,824 | 24,047 | 24,270 | 24,493 | 24,716 | 24,939 | 25,169 | 25,392 | 25,615 | 25,838 | 26,061 | 26,284 | 26,507 | 2,683 | 25,166 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 74,169 | 74,870 | 75,571 | 76,272 | 76,973 | 77,674 | 78,376 | 79,077 | 79,778 | 80,479 | 81,180 | 81,881 | 82,582 | 8,413 | 78,376 |
| 48 | **GENERAL PLANT** | 58,617 | 59,766 | 60,915 | 62,064 | 63,213 | 64,362 | 65,420 | 66,569 | 67,718 | 68,867 | 70,016 | 71,165 | 72,314 | 13,696 | 65,462 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 259,493 | 262,356 | 265,219 | 268,082 | 270,945 | 273,808 | 276,569 | 279,432 | 282,295 | 285,158 | 288,021 | 290,884 | 293,747 | 34,253 | 276,616 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 18 |
| 4 | 339.1 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | (1) | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 16 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 84 | 84 | 84 | 84 | 84 | 79 | 84 | 84 | 84 | 84 | 84 | 84 | 1,003 | 501 |
| 8 | 305.2 Collecting & Impounding reservoirs | 20 | 20 | 20 | 20 | 20 | 15 | 20 | 20 | 20 | 20 | 20 | 20 | 235 | 117 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 102 | 102 | 102 | 102 | 102 | 100 | 102 | 102 | 102 | 102 | 102 | 102 | 1,222 | 611 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 91 | 91 | 91 | 91 | 91 | 96 | 91 | 91 | 91 | 91 | 91 | 91 | 1,097 | 549 |
| 13 | 310.2 Power Generation Equipment | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 14 | 311.2 Pumping Equipment | 458 | 458 | 458 | 458 | 458 | 453 | 458 | 458 | 458 | 458 | 458 | 458 | 5,491 | 2,745 |
| 15 | 339.2 Other Plant & Miscellaneous | 28 | 28 | 28 | 28 | 28 | 23 | 28 | 28 | 28 | 28 | 28 | 28 | 331 | 165 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 31 | 31 | 31 | 31 | 31 | 36 | 31 | 31 | 31 | 31 | 31 | 31 | 377 | 189 |
| 19 | 320.3 Water Treatment Equipment | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 2,232 | 1,116 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 6 | 6 | 6 | 6 | 6 | 8 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 11 | 11 | 11 | 11 | 11 | 16 | 11 | 11 | 11 | 11 | 11 | 11 | 137 | 69 |
| 25 | 330.4 Distribution Reservoirs | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 1,548 | 774 |
| 26 | 331.4 Transmission & Distribution | 199 | 199 | 199 | 199 | 199 | 193 | 199 | 199 | 199 | 199 | 199 | 199 | 2,382 | 1,191 |
| 27 | 333.4 Services | 86 | 86 | 86 | 86 | 86 | 84 | 86 | 86 | 86 | 86 | 86 | 86 | 1,030 | 515 |
| 28 | 334.4 Meters & Meter Installation | 258 | 258 | 258 | 258 | 258 | 260 | 258 | 258 | 258 | 258 | 258 | 258 | 3,098 | 1,549 |
| 29 | 335.4 Hydrants | 15 | 15 | 15 | 15 | 15 | 12 | 15 | 15 | 15 | 15 | 15 | 15 | 177 | 88 |
| 30 | 339.4 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | 8 | 3 | 3 | 3 | 3 | 3 | 3 | 41 | 21 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 47 | 47 | 47 | 47 | 47 | (53) | 47 | 47 | 47 | 47 | 47 | 47 | 464 | 228 |
| 34 | 340.5 Office Furniture & Equipment | 77 | 77 | 77 | 77 | 77 | 81 | 77 | 77 | 77 | 77 | 77 | 77 | 928 | 464 |
| 35 | 340.51 Computer Equipment | 514 | 514 | 514 | 514 | 514 | 519 | 514 | 514 | 514 | 514 | 514 | 514 | 6,173 | 3,087 |
| 36 | 341.5 Transportation Equipment | 297 | 297 | 297 | 297 | 297 | 294 | 297 | 297 | 297 | 297 | 297 | 297 | 3,561 | 1,780 |
| 37 | 342.5 Stores Equipment | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 5 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 40 | 40 | 40 | 40 | 40 | 45 | 40 | 40 | 40 | 40 | 40 | 40 | 485 | 243 |
| 39 | 344.5 Laboratory Equipment | 39 | 39 | 39 | 39 | 39 | 40 | 39 | 39 | 39 | 39 | 39 | 39 | 469 | 235 |
| 40 | 345.5 Power Operated Equipment | 62 | 62 | 62 | 62 | 62 | 58 | 62 | 62 | 62 | 62 | 62 | 62 | 740 | 370 |
| 41 | 346.5 Communication Equipment | 34 | 34 | 34 | 34 | 34 | 29 | 34 | 34 | 34 | 34 | 34 | 34 | 403 | 201 |
| 42 | 347.5 Miscellaneous Equipment | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 61 |
| 43 | 348.5 Other Tangible Plant | 28 | 28 | 28 | 28 | 28 | 33 | 28 | 28 | 28 | 28 | 28 | 28 | 341 | 171 |
| 44 | **INTANGIBLE PLANT** | 6 | 6 | 6 | 6 | 6 | 2 | 6 | 6 | 6 | 6 | 6 | 6 | 68 | 34 |
| 45 | **SUPPLY & PUMPING** | 784 | 784 | 784 | 784 | 784 | 769 | 784 | 784 | 784 | 784 | 784 | 784 | 9,393 | 4,696 |
| 46 | **WATER TREATMENT PLANT** | 223 | 223 | 223 | 223 | 223 | 230 | 223 | 223 | 223 | 223 | 223 | 223 | 2,683 | 1,342 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 701 | 701 | 701 | 701 | 701 | 702 | 701 | 701 | 701 | 701 | 701 | 701 | 8,413 | 4,207 |
| 48 | **GENERAL PLANT** | 1,149 | 1,149 | 1,149 | 1,149 | 1,149 | 1,057 | 1,149 | 1,149 | 1,149 | 1,149 | 1,149 | 1,149 | 13,696 | 6,845 |
| 49 | **TOTAL NET ADDITIONS** | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 2,760 | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 34,253 | 17,123 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 18 |
| 4 | 339.1 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | (1) | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 16 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 84 | 84 | 84 | 84 | 84 | 79 | 84 | 84 | 84 | 84 | 84 | 84 | 1,003 | 501 |
| 8 | 305.2 Collecting & Impounding reservoirs | 20 | 20 | 20 | 20 | 20 | 15 | 20 | 20 | 20 | 20 | 20 | 20 | 235 | 117 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 102 | 102 | 102 | 102 | 102 | 100 | 102 | 102 | 102 | 102 | 102 | 102 | 1,222 | 611 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 91 | 91 | 91 | 91 | 91 | 96 | 91 | 91 | 91 | 91 | 91 | 91 | 1,097 | 549 |
| 13 | 310.2 Power Generation Equipment | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 14 | 311.2 Pumping Equipment | 458 | 458 | 458 | 458 | 458 | 453 | 458 | 458 | 458 | 458 | 458 | 458 | 5,491 | 2,745 |
| 15 | 339.2 Other Plant & Miscellaneous | 28 | 28 | 28 | 28 | 28 | 23 | 28 | 28 | 28 | 28 | 28 | 28 | 331 | 165 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 31 | 31 | 31 | 31 | 31 | 36 | 31 | 31 | 31 | 31 | 31 | 31 | 377 | 189 |
| 19 | 320.3 Water Treatment Equipment | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 2,232 | 1,116 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 6 | 6 | 6 | 6 | 6 | 8 | 6 | 6 | 6 | 6 | 6 | 6 | 74 | 37 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 11 | 11 | 11 | 11 | 11 | 16 | 11 | 11 | 11 | 11 | 11 | 11 | 137 | 69 |
| 25 | 330.4 Distribution Reservoirs | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 1,548 | 774 |
| 26 | 331.4 Transmission & Distribution | 199 | 199 | 199 | 199 | 199 | 193 | 199 | 199 | 199 | 199 | 199 | 199 | 2,382 | 1,191 |
| 27 | 333.4 Services | 86 | 86 | 86 | 86 | 86 | 84 | 86 | 86 | 86 | 86 | 86 | 86 | 1,030 | 515 |
| 28 | 334.4 Meters & Meter Installation | 258 | 258 | 258 | 258 | 258 | 260 | 258 | 258 | 258 | 258 | 258 | 258 | 3,098 | 1,549 |
| 29 | 335.4 Hydrants | 15 | 15 | 15 | 15 | 15 | 12 | 15 | 15 | 15 | 15 | 15 | 15 | 177 | 88 |
| 30 | 339.4 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | 8 | 3 | 3 | 3 | 3 | 3 | 3 | 41 | 21 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 47 | 47 | 47 | 47 | 47 | 46 | 47 | 47 | 47 | 47 | 47 | 47 | 563 | 281 |
| 34 | 340.5 Office Furniture & Equipment | 77 | 77 | 77 | 77 | 77 | 81 | 77 | 77 | 77 | 77 | 77 | 77 | 928 | 464 |
| 35 | 340.51 Computer Equipment | 514 | 514 | 514 | 514 | 514 | 519 | 514 | 514 | 514 | 514 | 514 | 514 | 6,173 | 3,087 |
| 36 | 341.5 Transportation Equipment | 297 | 297 | 297 | 297 | 297 | 294 | 297 | 297 | 297 | 297 | 297 | 297 | 3,561 | 1,780 |
| 37 | 342.5 Stores Equipment | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 5 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 40 | 40 | 40 | 40 | 40 | 45 | 40 | 40 | 40 | 40 | 40 | 40 | 485 | 243 |
| 39 | 344.5 Laboratory Equipment | 39 | 39 | 39 | 39 | 39 | 40 | 39 | 39 | 39 | 39 | 39 | 39 | 469 | 235 |
| 40 | 345.5 Power Operated Equipment | 62 | 62 | 62 | 62 | 62 | 58 | 62 | 62 | 62 | 62 | 62 | 62 | 740 | 370 |
| 41 | 346.5 Communication Equipment | 34 | 34 | 34 | 34 | 34 | 29 | 34 | 34 | 34 | 34 | 34 | 34 | 403 | 201 |
| 42 | 347.5 Miscellaneous Equipment | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 61 |
| 43 | 348.5 Other Tangible Plant | 28 | 28 | 28 | 28 | 28 | 33 | 28 | 28 | 28 | 28 | 28 | 28 | 341 | 171 |
| 44 | **INTANGIBLE PLANT** | 6 | 6 | 6 | 6 | 6 | 2 | 6 | 6 | 6 | 6 | 6 | 6 | 68 | 34 |
| 45 | **SUPPLY & PUMPING** | 784 | 784 | 784 | 784 | 784 | 769 | 784 | 784 | 784 | 784 | 784 | 784 | 9,393 | 4,695 |
| 46 | **WATER TREATMENT PLANT** | 223 | 223 | 223 | 223 | 223 | 230 | 223 | 223 | 223 | 223 | 223 | 223 | 2,683 | 1,342 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 701 | 701 | 701 | 701 | 701 | 702 | 701 | 701 | 701 | 701 | 701 | 701 | 8,413 | 4,207 |
| 48 | **GENERAL PLANT** | 1,149 | 1,149 | 1,149 | 1,149 | 1,149 | 1,156 | 1,149 | 1,149 | 1,149 | 1,149 | 1,149 | 1,149 | 13,795 | 6,898 |
| 49 | **TOTAL GROSS ADDITIONS** | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 2,859 | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 2,863 | 34,352 | 17,176 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 338.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 53 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 53 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 99 | 53 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | *301.1 Organization* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | *307.2 Wells & Springs* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | *304.3 Structures & Improvements* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | *331.4 Transmission & Distribution* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | *340.5 Office Furniture & Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | *347.5 Miscellaneous Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 1,048 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 2,393 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 19,047 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 4,233 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 11,148 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 16,350 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 142 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 50,770 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 2,481 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 2,572 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 22,557 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 37 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 1,030 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 9,505 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 16,594 | 9.73% | 1,615 |
| 27 | 333.4 Services | 16,902 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 23,119 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 9,355 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 1,871 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 5,303 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 6,876 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 18,139 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 17,140 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 73 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 4,166 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 1,255 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 7,498 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 2,085 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 516 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 2,411 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 3,441 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 104,172 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 25,166 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 78,376 | 2.06% | 1,615 |
| 48 | **GENERAL PLANT** | 65,462 | 0.00% | 0 |
| 49 | **TOTAL** | 276,616 | 0.58% | 1,615 |

7/12/95 11:39 AM A09W7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | ***12/31/88 Balance Per County Resolution Dated 05/27/89*** | 119,604 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 2,800 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 2,800 |
| 35 | **12/31/89 Balance** | 122,404 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 1,550 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 1,550 |
| 42 | **12/31/90 Balance** | 123,954 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/12/95 11:40 AM A11W1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 123,954 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 1,410 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 1,410 |
| 8 | **12/31/91 Balance** | 125,364 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 1,750 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,750 |
| 15 | **12/31/92 Balance** | 127,114 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 1,725 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 1,725 |
| 22 | **12/31/93 Balance** | 128,839 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 1,050 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 1,050 |
| 29 | **12/31/94 Balance** | 129,889 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 129,889 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 300 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross Up Refunds | 390 |
| 42 | 1996 Net Additions | 690 |
| 43 | **12/31/96 Balance** | 130,579 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/12/95 11:40 AM A11W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Classification | (2) 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) 1996 AVERAGE BALANCE Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance | (10) 1996 NON-USED & USEFUL Percentage | (11) Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 390 | 390 | 0 | 390 | 390 | 0.00% | 0 |
| 2 | Line/Main Extensions | 3,786 | 0 | 3,786 | 0 | 3,786 | 3,786 | 0 | 3,786 | 0.00% | 0 |
| 3 | Meter Installation Fees | 15,945 | 300 | 16,245 | 0 | 16,245 | 16,095 | 0 | 16,095 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.60% | 0 |
| 5 | Cont. Prpty Other than Lines | 110,158 | 0 | 110,158 | 0 | 110,158 | 110,158 | 0 | 110,158 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 129,889 | 300 | 130,189 | 390 | 130,579 | 130,039 | 390 | 130,429 | 0.00% | 0 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 3,786 | 0 | 3,786 |
| 3 | Meter Installation Fees | 15,945 | 15,945 | 15,945 | 15,945 | 15,945 | 16,020 | 16,095 | 16,170 | 16,245 | 16,245 | 16,245 | 16,245 | 16,245 | 300 | 16,095 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 110,158 | 0 | 110,158 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL WATER CIAC** | 129,889 | 129,889 | 129,889 | 129,889 | 129,889 | 129,964 | 130,039 | 130,114 | 130,189 | 130,189 | 130,189 | 130,189 | 130,189 | 300 | 130,039 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
### *MONTHLY NET ADDITIONS / AVERAGE*

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.*

**FPSC**
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | *Plant Capacity Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 0 | 300 | 150 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | ***TOTAL NET ADDITIONS*** | 0 | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 0 | 300 | 150 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 0 | 300 | 150 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL GROSS ADDITIONS** | 0 | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 0 | 0 | 0 | 0 | 300 | 150 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 390 | 390 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 390 | 390 |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

390



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | ***12/31/89 Balance Per County Resolution Dated 06/27/89*** | 17,380 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 4,325 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 4,325 |
| 35 | **12/31/89 Balance** | 21,705 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 4,489 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 4,489 |
| 42 | **12/31/90 Balance** | 26,194 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 26,194 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 4,563 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 4,563 |
| 8 | **12/31/91 Balance** | 30,757 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 4,620 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 4,620 |
| 15 | **12/31/92 Balance** | 35,377 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 4,699 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 4,699 |
| 22 | **12/31/93 Balance** | 40,076 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 4,761 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 4,761 |
| 29 | **12/31/94 Balance** | 44,837 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 4,787 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 4,787 |
| 36 | **12/31/95 Balance** | 49,624 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 4,820 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 4,820 |
| 43 | **12/31/96 Balance** | 54,444 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of *accumulated amortization of* CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 15 | 15 | 0 | 15 | 8 | 0 | 8 | 0.00% | 0 |
| 2 | Line/Main Extensions | 556 | 89 | 645 | 0 | 645 | 601 | 0 | 601 | 0.00% | 0 |
| 3 | Meter Installation Fees | 21,770 | 805 | 22,575 | 0 | 22,575 | 22,173 | 0 | 22,173 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.06% | 0 |
| 5 | Cont. Prpty Other than Lines | 27,298 | 3,911 | 31,209 | 0 | 31,209 | 29,253 | 0 | 29,253 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 49,624 | 4,820 | 54,444 | 0 | 54,444 | 52,035 | 0 | 52,035 | 0.00% | 0 |

Column:
(10) *from* Schedule A-9 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Classification | Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Ave. Utility Balance 1996 |
| 1 | Plant Capacity Fees | 0 | 1 | 2 | 3 | 4 | 5 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 15 | 8 |
| 2 | Line/Main Extensions | 556 | 563 | 570 | 577 | 584 | 591 | 603 | 610 | 617 | 624 | 631 | 638 | 645 | 89 | 601 |
| 3 | Meter Installation Fees | 21,770 | 21,837 | 21,904 | 21,971 | 22,038 | 22,105 | 22,173 | 22,240 | 22,307 | 22,374 | 22,441 | 22,508 | 22,575 | 805 | 22,173 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 27,298 | 27,624 | 27,950 | 28,276 | 28,602 | 28,928 | 29,253 | 29,579 | 29,905 | 30,231 | 30,557 | 30,883 | 31,209 | 3,911 | 29,253 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL ACC. AMORT. CIAC | 49,624 | 50,025 | 50,426 | 50,827 | 51,228 | 51,629 | 52,038 | 52,439 | 52,840 | 53,241 | 53,642 | 54,043 | 54,444 | 4,820 | 52,035 |



7/12/95 2:02 PM A14W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 2 | Line/Main Extensions | 7 | 7 | 7 | 7 | 7 | 12 | 7 | 7 | 7 | 7 | 7 | 7 | 89 | 45 |
| 3 | Meter Installation Fees | 67 | 67 | 67 | 67 | 67 | 68 | 67 | 67 | 67 | 67 | 67 | 67 | 805 | 403 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 326 | 326 | 326 | 326 | 326 | 325 | 326 | 326 | 326 | 326 | 326 | 326 | 3,911 | 1,955 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 401 | 401 | 401 | 401 | 401 | 409 | 401 | 401 | 401 | 401 | 401 | 401 | 4,820 | 2,411 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 1 | 1 | 1 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 15 | 8 |
| 2 | Line/Main Extensions | 7 | 7 | 7 | 7 | 7 | 12 | 7 | 7 | 7 | 7 | 7 | 7 | 89 | 45 |
| 3 | Meter Installation Fees | 67 | 67 | 67 | 67 | 67 | 68 | 67 | 67 | 67 | 67 | 67 | 67 | 805 | 403 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 326 | 326 | 326 | 326 | 326 | 325 | 326 | 326 | 326 | 326 | 326 | 326 | 3,911 | 1,955 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL GROSS ADDITIONS** | 401 | 401 | 401 | 401 | 401 | 409 | 401 | 401 | 401 | 401 | 401 | 401 | 4,820 | 2,411 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

***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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | *Deferred Income Taxes* | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | ***ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE*** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | *Deferred Income Taxes* | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% | (d) | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |

7/12/95 2:21 PM A15W1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Dol Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washingtor | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 1.37% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | TOTAL CASH | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,726 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,296 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 126,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 82,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | TOTAL LIABILITIES | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,678 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction in Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | GROSS UTILITY PLANT | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | NET UTILITY PLANT | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | INVESTMENT IN UTILITY PLANT | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,908 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | TOTAL OTHER INVESTMENTS | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | TOTAL CASH | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |

Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,263 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,965 | 4,548,529 | 4,456,554 | 4,636,059 | 4,818,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,768 | 9,514,406 | 9,501,733 | 9,446,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,796,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid In Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | *TOTAL CAPITALIZATION* | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,059,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (426,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,894 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |

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7/12/95 2:22 PM A19W1.XLS

Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions in Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,061,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,857,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS BALANCE** | | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | | | | 12/31/88 Balance Per County Resolution | 0 | |
| 1 | *12/31/88 Balance Per County Resolution* | 0 | | Dated 06/27/89 | | |
| 2 | Dated 06/27/89 | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 Adjusted Balance | 0 | |
| | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 BALANCE | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 BALANCE | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 BALANCE | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 BALANCE | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 BALANCE** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | | |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 1.41% | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % | 0.58% | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - WATER - 1996
### DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 115,855 | 0 | 115,855 | 81,569 | 197,424 | 70.41% | B-4(W),B-3(W) |
| 3 | Other Revenue | 4,435 | 0 | 4,435 | 0 | 4,435 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 120,290 | 0 | 120,290 | 81,569 | 201,859 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 93,218 | 5,884 | 99,102 | 0 | 99,102 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 29,300 | 0 | 29,300 | 0 | 29,300 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 14,810 | 170 | 14,980 | 3,671 (A) | 18,651 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (15,568) | (2,327) | (17,895) | 30,049 (B) | 12,154 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 121,759 | 3,727 | 125,486 | 33,720 | 159,206 | | |
| 12 | **NET OPERATING INCOME** | (1,469) | (3,727) | (5,196) | 47,849 | 42,653 | | |
| 13 | **RATE BASE** | 379,714 | (390) | 379,324 | | 379,324 | | A-1(W) |
| 14 | ***RATE OF RETURN*** | (0.39%) | | (1.37%) | | 11.24% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 115,855 | 0 | 115,855 | 75,572 | | 191,427 | 65.23% | B-4(W),B-3(W) |
| 3 | Other Revenue | 4,435 | 0 | 4,435 | 0 | | 4,435 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 120,290 | 0 | 120,290 | 75,572 | | 195,862 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 93,218 | 5,884 | 99,102 | 0 | | 99,102 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 29,300 | 0 | 29,300 | 0 | | 29,300 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 14,810 | 170 | 14,980 | 3,401 | (A) | 18,381 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (15,568) | (2,327) | (17,895) | 27,840 | (B) | 9,945 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 121,759 | 3,727 | 125,486 | 31,241 | | 156,727 | | |
| 12 | **NET OPERATING INCOME** | (1,469) | (3,727) | (5,196) | 44,331 | | 39,135 | | |
| 13 | **RATE BASE** | 379,714 | (390) | 379,324 | | | 379,324 | | A-1(W) |
| 14 | **RATE OF RETURN** | (0.39%) | | (1.37%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 14.58% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 11.24% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 379,324 | 379,324 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 39,135 | 42,653 | | |
| 7 | Adjusted Income Under Present Rates | (5,196) | (5,196) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 44,331 | 47,849 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 72,171 | 77,898 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 75,572 | 81,569 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 72,171 | 77,898 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 27,840 | 30,049 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 3,401 | 3,671 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 44,331 | 47,849 | | B-1(W)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | *Preferred Stock* | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



7/27/95 12:58 PM B01W3.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. N/A | 0 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 2,191 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 1,530 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 92 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | 0 | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 2,071 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 5,884 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 251 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (81) | |
| 43 | | | |
| 44 | | 170 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (2,327) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (2,327) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 3,727 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

**FPSC**
*Schedule: B-4(W)*
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 114,106 | 0 | 114,106 |
| 4 | 461.2 Metered - Commercial | 1,749 | 0 | 1,749 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 0 | 0 | 0 |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | 0 |
| 8 | Subtotal Water Sales | 115,855 | 0 | 115,855 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 0 | 0 | 0 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 *Irrigation Customers* | 0 | 0 | 0 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 Unbilled Revenues | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 0 | 0 | 0 |
| 18 | **TOTAL WATER SALES** | 115,855 | 0 | 115,855 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 4,435 | 0 | 4,435 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 4,435 | 0 | 4,435 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 120,290 | 0 | 120,290 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | | (1) Account No. and Name | (2) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 1996 TOTAL O & M (.1 - .8) | | | 1996 DIRECT O & M (.1 - .6) | | | 1996 ALLOCATED CUST ACCTS (.7) | | | 1996 ALLOCATED A & G (.8) | | |
| 1 | 601 | Salaries & Wages - Employees | 43,471 | 3,139 | 46,610 | 14,611 | 696 | 15,307 | 7,961 | 824 | 8,785 | 20,898 | 1,619 | 22,517 |
| 2 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 | Employee Pensions & Benefits (1) | 10,863 | 267 | 11,130 | 3,651 | 0 | 3,651 | 1,990 | 111 | 2,101 | 5,222 | 156 | 5,378 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 | Purchased Power | 10,338 | 48 | 10,385 | 9,960 | 0 | 9,960 | 26 | 0 | 26 | 351 | 48 | 399 |
| 6 | 616 | Fuel for Power Production | 255 | 0 | 255 | 255 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 | Chemicals | 530 | 0 | 530 | 530 | 0 | 530 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 | Materials & Supplies | 5,418 | 250 | 5,668 | 4,037 | 0 | 4,037 | 423 | 44 | 467 | 958 | 206 | 1,163 |
| 9 | 631 | Contractual Services - Eng. | 160 | 0 | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 160 | 0 | 160 |
| 10 | 632 | Contractual Services - Acct. | 851 | 0 | 851 | 0 | 0 | 0 | 0 | 0 | 0 | 851 | 0 | 851 |
| 11 | 633 | Contractual Services - Legal | 513 | 0 | 513 | 0 | 0 | 0 | 0 | 0 | 0 | 513 | 0 | 513 |
| 12 | 634 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 | Contractual Services - Other | 1,430 | 664 | 2,093 | 107 | 47 | 154 | 0 | 0 | 0 | 1,323 | 617 | 1,939 |
| 14 | 641 | Rental of Real Building/Real Property | 761 | 119 | 880 | 0 | 0 | 0 | 0 | 0 | 0 | 761 | 119 | 880 |
| 15 | 642 | Rental of Equipment | 46 | 21 | 67 | 11 | 0 | 11 | 0 | 0 | 0 | 35 | 21 | 56 |
| 16 | 650 | Transportation Expense | 3,599 | 56 | 3,654 | 2,927 | 0 | 2,927 | 300 | 37 | 337 | 372 | 18 | 390 |
| 17 | 656 | Insurance - Vehicle | 583 | 0 | 583 | 0 | 0 | 0 | 0 | 0 | 0 | 583 | 0 | 583 |
| 18 | 657 | Insurance - General Liability | 1,199 | 249 | 1,448 | 0 | 0 | 0 | 0 | 0 | 0 | 1,199 | 249 | 1,448 |
| 19 | 658 | Insurance - Workman's Comp (2) | 743 | 12 | 756 | 250 | 0 | 250 | 136 | 8 | 144 | 357 | 4 | 362 |
| 20 | 659 | Insurance - Other | 119 | 0 | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 119 | 0 | 119 |
| 21 | 660 | Advertising Expense | 130 | 117 | 247 | 0 | 0 | 0 | 0 | 0 | 0 | 130 | 117 | 247 |
| 22 | 666 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 | Reg. Comm. Exp. - Other | 283 | 0 | 283 | 0 | 0 | 0 | 0 | 0 | 0 | 283 | 0 | 283 |
| 24 | 670 | Bad Debt Expense | 1,042 | 113 | 1,155 | 0 | 0 | 0 | 1,042 | 113 | 1,155 | 0 | 0 | 0 |
| 25 | 675 | Miscellaneous Expenses | 10,884 | 831 | 11,715 | 2,366 | 0 | 2,366 | 2,614 | 151 | 2,764 | 5,904 | 680 | 6,584 |
| 26 | | **TOTAL WATER O & M EXPENSES** | 93,218 | 5,884 | 99,102 | 38,705 | 743 | 39,448 | 14,492 | 1,288 | 15,779 | 40,021 | 3,853 | 43,874 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

**FPSC**
Schedule: B-5(W)
*Page 2 of 9*
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 3,626 | 3,355 | 3,843 | 3,689 | 3,712 | 3,670 | 3,627 | 3,625 | 3,547 | 3,655 | 3,526 | 3,596 | 43,470 | 3,139 | 46,609 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | *604.1-.8 Employee Pensions & Benefits (1)* | 906 | 838 | 960 | 922 | 928 | 917 | 906 | 906 | 886 | 913 | 881 | 899 | 10,863 | 267 | 11,130 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 861 | 860 | 862 | 862 | 862 | 861 | 862 | 862 | 861 | 862 | 861 | 861 | 10,338 | 48 | 10,386 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 0 | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 127 | 0 | 0 | 255 | 0 | 255 |
| 7 | 618.1-.8 Chemicals | 0 | 106 | 0 | 106 | 0 | 106 | 0 | 106 | 0 | 106 | 0 | 0 | 530 | 0 | 530 |
| 8 | 620.1-.8 Materials & Supplies | 643 | 428 | 447 | 438 | 438 | 336 | 432 | 228 | 939 | 229 | 429 | 430 | 5,418 | 250 | 5,668 |
| 9 | 631.1-.8 Contractual Services - Eng. | 13 | 13 | 14 | 14 | 13 | 13 | 13 | 13 | 13 | 14 | 13 | 13 | 160 | 0 | 160 |
| 10 | 632.1-.8 Contractual Services - Acct. | 70 | 67 | 73 | 73 | 72 | 71 | 71 | 72 | 71 | 72 | 70 | 71 | 851 | 0 | 851 |
| 11 | *633.1-.8 Contractual Services - Legal* | 42 | 40 | 44 | 44 | 43 | 43 | 43 | 43 | 43 | 43 | 42 | 43 | 513 | 0 | 513 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 109 | 112 | 101 | 118 | 115 | 110 | 128 | 128 | 127 | 128 | 125 | 126 | 1,430 | 664 | 2,094 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 63 | 60 | 65 | 65 | 64 | 63 | 64 | 64 | 63 | 65 | 62 | 63 | 761 | 119 | 880 |
| 15 | 642.1-.8 Rental of Equipment | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 46 | 21 | 67 |
| 16 | 650.1-.8 Transportation Expense | 302 | 296 | 301 | 301 | 300 | 299 | 300 | 300 | 299 | 301 | 299 | 300 | 3,599 | 56 | 3,655 |
| 17 | 656.1-.8 Insurance - Vehicle | 48 | 46 | 50 | 50 | 49 | 49 | 49 | 49 | 48 | 49 | 48 | 48 | 583 | 0 | 583 |
| 18 | 657.1-.8 Insurance - General Liability | 99 | 95 | 103 | 103 | 101 | 100 | 101 | 101 | 99 | 102 | 98 | 100 | 1,199 | 249 | 1,448 |
| 19 | *658.1-.8 Insurance - Workman's Comp (2)* | 62 | 57 | 66 | 63 | 63 | 63 | 62 | 62 | 61 | 62 | 60 | 61 | 743 | 12 | 755 |
| 20 | 659.1-.8 Insurance - Other | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 119 | 0 | 119 |
| 21 | 660.1-.8 Advertising Expense | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 130 | 117 | 247 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 23 | 22 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 | 23 | 23 | 283 | 0 | 283 |
| 24 | 670.1-.8 Bad Debt Expense | 87 | 79 | 88 | 87 | 88 | 87 | 89 | 88 | 86 | 89 | 86 | 88 | 1,042 | 113 | 1,155 |
| 25 | 675.1-.8 Miscellaneous Expenses | 930 | 866 | 995 | 934 | 933 | 937 | 887 | 887 | 873 | 897 | 868 | 877 | 10,884 | 831 | 11,715 |
| 26 | ***TOTAL WATER O & M EXPENSES*** | 7,909 | 7,364 | 8,190 | 7,918 | 7,830 | 7,772 | 7,684 | 7,581 | 8,065 | 7,765 | 7,514 | 7,625 | 93,217 | 5,684 | 99,101 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 1,244 | 1,100 | 1,380 | 1,235 | 1,282 | 1,271 | 1,194 | 1,196 | 1,158 | 1,202 | 1,160 | 1,190 | 14,611 | 696 | 15,307 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 311 | 275 | 345 | 309 | 320 | 318 | 298 | 299 | 289 | 300 | 290 | 297 | 3,651 | 0 | 3,651 |
| 4 | 610.1-.6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 Purchased Power | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 9,960 | 0 | 9,960 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 127 | 0 | 0 | 255 | 0 | 255 |
| 7 | 618.1-.6 Chemicals | 0 | 106 | 0 | 106 | 0 | 106 | 0 | 106 | 0 | 106 | 0 | 0 | 530 | 0 | 530 |
| 8 | 620.1-.6 Materials & Supplies | 529 | 320 | 329 | 321 | 322 | 222 | 315 | 112 | 825 | 112 | 315 | 315 | 4,037 | 0 | 4,037 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | 1 | 8 | (12) | 5 | 3 | (0) | 17 | 17 | 18 | 16 | 17 | 18 | 107 | 47 | 154 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 11 | 0 | 11 |
| 16 | 650.1-.6 Transportation Expense | 247 | 244 | 244 | 244 | 244 | 244 | 244 | 244 | 244 | 244 | 244 | 244 | 2,927 | 0 | 2,927 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 21 | 19 | 24 | 21 | 22 | 22 | 20 | 20 | 20 | 21 | 20 | 20 | 250 | 0 | 250 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 226 | 201 | 268 | 210 | 216 | 229 | 169 | 170 | 158 | 173 | 170 | 167 | 2,366 | 0 | 2,366 |
| 26 | TOTAL WATER DIRECT O & M EXPENSES | 3,409 | 3,103 | 3,536 | 3,281 | 3,241 | 3,241 | 3,088 | 2,994 | 3,552 | 3,132 | 3,047 | 3,081 | 38,705 | 743 | 39,448 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

**FPSC**
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

| Line No. | Account No. and Name | (1) | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 | Salaries & Wages - Employees | 665 | 607 | 673 | 668 | 670 | 661 | 680 | 672 | 655 | 681 | 657 | 671 | 7,961 | 824 | 8,785 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 166 | 152 | 168 | 167 | 167 | 165 | 170 | 168 | 164 | 170 | 164 | 168 | 1,990 | 111 | 2,101 |
| 4 | 610.7 | *Purchased Water* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 0 | 26 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | *Materials & Supplies* | 35 | 32 | 36 | 36 | 36 | 35 | 36 | 36 | 35 | 36 | 35 | 36 | 423 | 44 | 467 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 25 | 23 | 25 | 25 | 25 | 25 | 26 | 25 | 25 | 26 | 25 | 25 | 300 | 37 | 337 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 11 | 10 | 12 | 11 | 11 | 11 | 12 | 11 | 11 | 12 | 11 | 11 | 136 | 8 | 144 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 87 | 79 | 88 | 87 | 88 | 87 | 89 | 88 | 86 | 89 | 86 | 88 | 1,042 | 113 | 1,155 |
| 25 | 675.7 | Miscellaneous Expenses | 218 | 199 | 221 | 219 | 220 | 217 | 223 | 221 | 215 | 223 | 216 | 220 | 2,614 | 151 | 2,764 |
| 26 | | **TOTAL WATER ALLOCATED CUST ACCTS EXP.** | 1,211 | 1,105 | 1,226 | 1,216 | 1,220 | 1,204 | 1,237 | 1,224 | 1,193 | 1,239 | 1,195 | 1,222 | 14,492 | 1,288 | 15,779 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 1,717 | 1,648 | 1,790 | 1,786 | 1,760 | 1,738 | 1,754 | 1,756 | 1,734 | 1,772 | 1,709 | 1,735 | 20,898 | 1,619 | 22,517 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 429 | 412 | 447 | 446 | 440 | 434 | 438 | 439 | 433 | 443 | 427 | 434 | 5,222 | 156 | 5,378 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 29 | 28 | 30 | 30 | 30 | 29 | 29 | 30 | 29 | 30 | 29 | 29 | 351 | 48 | 399 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 79 | 76 | 82 | 82 | 81 | 80 | 80 | 80 | 79 | 81 | 78 | 79 | 958 | 206 | 1,163 |
| 9 | 631.8 | Contractual Services - Eng. | 13 | 13 | 14 | 14 | 13 | 13 | 13 | 13 | 13 | 14 | 13 | 13 | 160 | 0 | 160 |
| 10 | 632.8 | Contractual Services - Acct. | 70 | 67 | 73 | 73 | 72 | 71 | 71 | 72 | 71 | 72 | 70 | 71 | 851 | 0 | 851 |
| 11 | 633.8 | Contractual Services - Legal | 42 | 40 | 44 | 44 | 43 | 43 | 43 | 43 | 43 | 43 | 42 | 43 | 513 | 0 | 513 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 109 | 104 | 113 | 113 | 111 | 110 | 111 | 111 | 110 | 112 | 108 | 110 | 1,323 | 617 | 1,939 |
| 14 | 641.8 | Rental of Real Building/Real Property | 63 | 60 | 65 | 65 | 64 | 63 | 64 | 64 | 63 | 65 | 62 | 63 | 761 | 119 | 880 |
| 15 | 642.8 | Rental of Equipment | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 35 | 21 | 56 |
| 16 | 650.8 | Transportation Expense | 31 | 29 | 32 | 32 | 31 | 31 | 31 | 31 | 31 | 32 | 30 | 31 | 372 | 18 | 390 |
| 17 | 656.8 | Insurance - Vehicle | 48 | 46 | 50 | 50 | 49 | 49 | 49 | 49 | 48 | 49 | 48 | 48 | 583 | 0 | 583 |
| 18 | 657.8 | Insurance - General Liability | 99 | 95 | 103 | 103 | 101 | 100 | 101 | 101 | 99 | 102 | 98 | 100 | 1,199 | 249 | 1,448 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 29 | 28 | 31 | 31 | 30 | 30 | 30 | 30 | 30 | 30 | 29 | 30 | 357 | 4 | 362 |
| 20 | 659.8 | Insurance - Other | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 119 | 0 | 119 |
| 21 | 660.8 | Advertising Expense | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 130 | 117 | 247 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 23 | 22 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 | 23 | 23 | 283 | 0 | 283 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 485 | 466 | 506 | 505 | 497 | 491 | 495 | 496 | 490 | 501 | 483 | 490 | 5,904 | 680 | 6,584 |
| 26 | | **TOTAL WATER ALLOCATED A & G EXPENSES** | 3,289 | 3,157 | 3,428 | 3,420 | 3,370 | 3,328 | 3,359 | 3,363 | 3,320 | 3,393 | 3,272 | 3,322 | 40,021 | 3,853 | 43,874 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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

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Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 Salaries & Wages - Employees | 43,888 | 2,576 | (2,993) | 43,471 | 0 | 704 | 364 | 0 | 0 | 2,071 | 3,139 | 46,610 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 10,899 | (36) | 0 | 10,863 | 0 | 176 | 91 | 0 | 0 | 0 | 267 | 11,130 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 10,377 | 0 | (39) | 10,338 | 0 | 48 | 0 | 0 | 0 | 0 | 48 | 10,385 |
| 6 | 616.1-.8 Fuel for Power Production | 250 | 5 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 7 | 618.1-.8 Chemicals | 520 | 10 | (0) | 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 530 |
| 8 | 620.1-.8 Materials & Supplies | 5,454 | 106 | (143) | 5,418 | 0 | 86 | 118 | 45 | 0 | 0 | 250 | 5,668 |
| 9 | 631.1-.8 Contractual Services - Eng. | 174 | 3 | (17) | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160 |
| 10 | 632.1-.8 Contractual Services - Acct. | 921 | 18 | (88) | 851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 851 |
| 11 | 633.1-.8 Contractual Services - Legal | 555 | 11 | (53) | 513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 513 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 1,537 | 30 | (138) | 1,430 | 0 | 219 | 396 | 47 | 0 | 0 | 664 | 2,093 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 824 | 16 | (79) | 761 | 0 | 119 | 0 | 0 | 0 | 0 | 119 | 880 |
| 15 | 642.1-.8 Rental of Equipment | 49 | 1 | (4) | 46 | 0 | 18 | 3 | 0 | 0 | 0 | 21 | 67 |
| 16 | 650.1-.8 Transportation Expense | 3,598 | 70 | (70) | 3,599 | 0 | 56 | 0 | 0 | 0 | 0 | 56 | 3,654 |
| 17 | 656.1-.8 Insurance - Vehicle | 632 | 12 | (61) | 583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 583 |
| 18 | 657.1-.8 Insurance - General Liability | 1,298 | 25 | (124) | 1,199 | 0 | 249 | 0 | 0 | 0 | 0 | 249 | 1,448 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 785 | (42) | 0 | 743 | 0 | 12 | 0 | 0 | 0 | 0 | 12 | 756 |
| 20 | 659.1-.8 Insurance - Other | 129 | 3 | (12) | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119 |
| 21 | 660.1-.8 Advertising Expense | 141 | 3 | (13) | 130 | 0 | 0 | 117 | 0 | 0 | 0 | 117 | 247 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 313 | 0 | (30) | 283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283 |
| 24 | 670.1-.8 Bad Debt Expense | 1,128 | 0 | (86) | 1,042 | 0 | 113 | 0 | 0 | 0 | 0 | 113 | 1,155 |
| 25 | 675.1-.8 Miscellaneous Expenses | 11,543 | 225 | (884) | 10,884 | 0 | 392 | 438 | 0 | 0 | 0 | 831 | 11,715 |
| 26 | **TOTAL WATER O & M EXPENSES** | 95,014 | 3,036 | (4,834) | 93,218 | 0 | 2,191 | 1,530 | 92 | 0 | 2,071 | 5,884 | 99,102 |

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).



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

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

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Schedule: B-5(W)
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Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.6 | Salaries & Wages - Employees | 13,801 | 810 | 0 | 14,611 | 0 | 0 | 0 | 0 | 0 | 696 | 696 | 15,307 |
| 2 | 603.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 | Employee Pensions & Benefits (1) | 3,427 | 224 | 0 | 3,651 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,651 |
| 4 | 610.1-.6 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 | Purchased Power | 9,960 | 0 | 0 | 9,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,960 |
| 6 | 616.1-.6 | Fuel for Power Production | 250 | 5 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 7 | 618.1-.6 | Chemicals | 520 | 10 | (0) | 530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 530 |
| 8 | 620.1-.6 | Materials & Supplies | 3,959 | 77 | 0 | 4,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,037 |
| 9 | 631.1-.6 | Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 | Contractual Services - Legal | 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 |
| 13 | 635.1-.6 | Contractual Services - Other | 105 | 2 | (0) | 107 | 0 | 0 | 0 | 47 | 0 | 0 | 47 | 154 |
| 14 | 641.1-.6 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 | Rental of Equipment | 11 | 0 | (0) | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 16 | 650.1-.6 | Transportation Expense | 2,871 | 56 | 0 | 2,927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,927 |
| 17 | 656.1-.6 | Insurance - Vehicle | 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 |
| 19 | 658.1-.6 | Insurance - Workman's Comp (2) | 247 | 3 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250 |
| 20 | 659.1-.6 | Insurance - Other | 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 |
| 22 | 666.1-.6 | Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 | Miscellaneous Expenses | 2,321 | 45 | (0) | 2,366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,366 |
| 26 | | TOTAL WATER DIRECT O & M EXPENSES | 37,472 | 1,233 | 0 | 38,705 | 0 | 0 | 0 | 47 | 0 | 696 | 743 | 39,448 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of Costs Due to Additional Customers | (5) 1996 Per Books O & M | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (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 Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 | Salaries & Wages - Employees | 8,300 | 487 | (825) | 7,961 | 0 | 444 | 0 | 0 | 0 | 379 | 824 | 8,785 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 2,061 | (72) | 0 | 1,990 | 0 | 111 | 0 | 0 | 0 | 0 | 111 | 2,101 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 29 | 0 | (3) | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 458 | 9 | (44) | 423 | 0 | 44 | 0 | 0 | 0 | 0 | 44 | 467 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 324 | 6 | (31) | 300 | 0 | 37 | 0 | 0 | 0 | 0 | 37 | 337 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 148 | (12) | 0 | 136 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 144 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 1,128 | 0 | (86) | 1,042 | 0 | 113 | 0 | 0 | 0 | 0 | 113 | 1,155 |
| 25 | 675.7 | Miscellaneous Expenses | 2,829 | 55 | (271) | 2,614 | 0 | 151 | 0 | 0 | 0 | 0 | 151 | 2,764 |
| 26 | | TOTAL WATER O & M EXPENSES | 15,279 | 474 | (1,261) | 14,492 | 0 | 908 | 0 | 0 | 0 | 379 | 1,288 | 15,779 |

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 = $48,323 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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

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

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 21,787 | 1,279 | (2,168) | 20,898 | 0 | 259 | 364 | 0 | 0 | 996 | 1,619 | 22,517 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 5,410 | (188) | 0 | 5,222 | 0 | 65 | 91 | 0 | 0 | 0 | 156 | 5,378 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 388 | 0 | (36) | 351 | 0 | 48 | 0 | 0 | 0 | 0 | 48 | 399 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 1,037 | 20 | (99) | 958 | 0 | 42 | 118 | 45 | 0 | 0 | 206 | 1,163 |
| 9 | 631.8 | Contractual Services - Eng. | 174 | 3 | (17) | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160 |
| 10 | 632.8 | Contractual Services - Acct. | 921 | 18 | (88) | 851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 851 |
| 11 | 633.8 | Contractual Services - Legal | 555 | 11 | (53) | 513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 513 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 1,432 | 28 | (137) | 1,323 | 0 | 219 | 396 | 0 | 0 | 0 | 617 | 1,939 |
| 14 | 641.8 | Rental of Real Building/Real Property | 824 | 16 | (79) | 761 | 0 | 119 | 0 | 0 | 0 | 0 | 119 | 880 |
| 15 | 642.8 | Rental of Equipment | 38 | 1 | (4) | 35 | 0 | 18 | 3 | 0 | 0 | 0 | 21 | 56 |
| 16 | 650.8 | Transportation Expense | 403 | 8 | (39) | 372 | 0 | 18 | 0 | 0 | 0 | 0 | 18 | 390 |
| 17 | 656.8 | Insurance - Vehicle | 632 | 12 | (61) | 583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 583 |
| 18 | 657.8 | Insurance - General Liability | 1,298 | 25 | (124) | 1,199 | 0 | 249 | 0 | 0 | 0 | 0 | 248 | 1,448 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 390 | (32) | 0 | 357 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 362 |
| 20 | 659.8 | Insurance - Other | 129 | 3 | (12) | 119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119 |
| 21 | 660.8 | Advertising Expense | 141 | 3 | (13) | 130 | 0 | 0 | 117 | 0 | 0 | 0 | 117 | 247 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 313 | 0 | (30) | 283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 6,392 | 125 | (612) | 5,904 | 0 | 241 | 436 | 0 | 0 | 0 | 680 | 6,584 |
| 26 | | TOTAL WATER O & M EXPENSES | 42,263 | 1,331 | (3,573) | 40,021 | 0 | 1,282 | 1,530 | 45 | 0 | 996 | 3,853 | 43,874 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens 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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| Line No. | Account No. and Name | | Interim Test Year Ended 12/31/95 (2) | Final Test Year Ended 12/31/96 (3) | Difference Amount (4) (3 - 2) | Difference % (5) (4 / 2) |
|---|---|---|---|---|---|---|
| 1 | 601.1-.8 | Salaries & Wages - Employees | 43,888 | 46,610 | 2,722 | 6.20% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 10,899 | 11,130 | 231 | 2.12% |
| 4 | 610.1-.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.1-.8 | Purchased Power | 10,377 | 10,385 | 8 | 0.08% |
| 6 | 616.1-.8 | Fuel for Power Production | 250 | 255 | 5 | 2.00% |
| 7 | 618.1-.8 | Chemicals | 520 | 530 | 10 | 1.92% |
| 8 | 620.1-.8 | Materials & Supplies | 5,454 | 5,668 | 213 | 3.91% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 174 | 160 | (13) | (7.63%) |
| 10 | 632.1-.8 | Contractual Services - Acct. | 921 | 851 | (70) | (7.63%) |
| 11 | 633.1-.8 | Contractual Services - Legal | 555 | 513 | (42) | (7.63%) |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 1,537 | 2,093 | 557 | 36.21% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 824 | 880 | 56 | 6.84% |
| 15 | 642.1-.8 | Rental of Equipment | 49 | 67 | 18 | 36.64% |
| 16 | 650.1-.8 | Transportation Expense | 3,598 | 3,654 | 56 | 1.56% |
| 17 | 656.1-.8 | Insurance - Vehicle | 632 | 583 | (48) | (7.63%) |
| 18 | 657.1-.8 | Insurance - General Liability | 1,298 | 1,448 | 150 | 11.54% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 785 | 756 | (30) | (3.79%) |
| 20 | 659.1-.8 | Insurance - Other | 129 | 119 | (10) | (7.63%) |
| 21 | 660.1-.8 | Advertising Expense | 141 | 247 | 106 | 75.65% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 313 | 283 | (30) | (9.54%) |
| 24 | 670.1-.8 | Bad Debt Expense | 1,128 | 1,155 | 27 | 2.35% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 11,543 | 11,715 | 172 | 1.49% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 95,014 | 99,102 | 4,088 | 4.30% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 94,701 | 98,819 | 4,118 | 4.35% |

NOTE: See Volume II for variance explanations.

## 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)

| | (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 | 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 - CUSTOMER ACCOUNTS (.7) - 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 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Account No. and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 601.7 | Salaries & Wages - Employees | 8,300 | 8,785 | 485 | 5.84% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 2,061 | 2,101 | 39 | 1.89% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 29 | 26 | (3) | (10.41%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 458 | 467 | 9 | 1.96% |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 324 | 337 | 13 | 4.01% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 148 | 144 | (5) | (3.37%) |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 1,128 | 1,155 | 27 | 2.39% |
| 25 | 675.7 | Miscellaneous Expenses | 2,829 | 2,764 | (65) | (2.30%) |
| 26 | | **TOTAL WATER O & M EXPENSES** | 15,279 | 15,779 | 500 | 3.27% |
| 27 | | **TOTAL (LESS ACCTS 666 & 667)** | 15,279 | 15,779 | 500 | 3.27% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Account No. and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 601.8 | Salaries & Wages - Employees | 21,787 | 22,517 | 730 | 3.35% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 5,410 | 5,378 | (32) | (0.59%) |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 388 | 399 | 11 | 2.84% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 1,037 | 1,163 | 126 | 12.15% |
| 9 | 631.8 | Contractual Services - Eng. | 174 | 160 | (13) | (7.49%) |
| 10 | 632.8 | Contractual Services - Acct. | 921 | 851 | (70) | (7.60%) |
| 11 | 633.8 | Contractual Services - Legal | 555 | 513 | (42) | (7.56%) |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 1,432 | 1,939 | 508 | 35.48% |
| 14 | 641.8 | Rental of Real Building/Real Property | 824 | 880 | 56 | 6.80% |
| 15 | 642.8 | Rental of Equipment | 38 | 56 | 18 | 47.74% |
| 16 | 650.8 | Transportation Expense | 403 | 390 | (12) | (2.98%) |
| 17 | 656.8 | Insurance - Vehicle | 632 | 583 | (48) | (7.60%) |
| 18 | 657.8 | Insurance - General Liability | 1,298 | 1,448 | 150 | 11.55% |
| 19 | 658.8 | Insurance - Workman's Comp | 390 | 362 | (28) | (7.18%) |
| 20 | 659.8 | Insurance - Other | 129 | 119 | (10) | (7.76%) |
| 21 | 660.8 | Advertising Expense | 141 | 247 | 106 | 75.37% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 313 | 283 | (30) | (9.59%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 6,392 | 6,584 | 192 | 3.00% |
| 26 | | **TOTAL WATER O & M EXPENSES** | 42,263 | 43,874 | 1,612 | 3.81% |
| 27 | | **TOTAL (LESS ACCTS 666 & 667)** | 41,950 | 43,591 | 1,642 | 3.91% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

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 [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | 1995 Consolidated Rate Case: | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,900 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) | (B) | |
| 47 | | | Total | | |
| 48 | | | FPSC Filed | Water | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,553 | 0 | |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 0 | |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 0 | |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 0 | |
| 54 | | | 854,174 | 0 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 | |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 0 | |
| 58 | | | 1,427,241 | 0 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * | |
| 60 | Annual Amortization | | $570,354 | $0 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * | |
| 64 | % of Total | | 100.000000% | 0.000000% * | |
| 65 | | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

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 [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. *Also provide the additional information for amortization and allocation method, including support behind this determination.*

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | *William E. Grantmyre* | $37 | 3,029 | *Testimony - Uniform Rate Experience* |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| Line No. | Date | Description | Total Water Cost | How often to repeat |
| 1 | **See Volume II for detailed support.** | | | |

7/27/95 1:28 PM B11W.XLS

Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

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

FPSC
Schedule: B-12(W)
*Page 1 of 1*
Preparer: Kimball

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

**Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.**

**For rate making purposes, the following are the items which *are allocated in this filing:***

A-SCHEDULES (RATE BASE):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | *Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)* | A-1 (W) |
| (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| (C) General Plant Accum. Dep. | *Average No. of Customers (Total Company)* | A-9 (W) |
| (D) Working Capital | Average No. of Customers (Total Company) | A-17 (W) |
| (E) Unfunded OPEBs | *Average No. of Customers (Total Company)* | A-1 (W) |

B-SCHEDULES (INCOME STATEMENT):

| Allocated Items | *Allocation Basis* | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers *(Total Company)* | B-5 (W) |
| (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| (D) Rate Case Expense (O&M) | Average No. of Customers *(Rate Case Specific)* | B-5 (W) |
| (E) Property Taxes | Net Taxable Value | B-15(W) |

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. and Name | | 1996 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 302.1 | Franchise | 1,426 | 40 | 2.50% | 36 | 0 | 36 | 0.00% | 0 | 36 |
| 4 | 339.1 | Other Plant & Misc. | 798 | 25 | 4.00% | 32 | 0 | 32 | 0.00% | 0 | 32 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 13,323 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 33,110 | 33 | 3.03% | 1,003 | 0 | 1,003 | 0.00% | 0 | 1,003 |
| 8 | 305.2 | Collect. & Impound. | 11,737 | 50 | 2.00% | 235 | 0 | 235 | 0.00% | 0 | 235 |
| 9 | 306.2 | Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 36,685 | 30 | 3.33% | 1,222 | 0 | 1,222 | 0.00% | 0 | 1,222 |
| 11 | 308.2 | Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12 | 309.2 | Supply Mains | 38,373 | 35 | 2.86% | 1,097 | 0 | 1,097 | 0.00% | 0 | 1,097 |
| 13 | 310.2 | Power Generation Equpi. | 277 | 20 | 5.00% | 14 | 0 | 14 | 0.00% | 0 | 14 |
| 14 | 311.2 | Pumping Equipment | 109,817 | 20 | 5.00% | 5,491 | 0 | 5,491 | 0.00% | 0 | 5,491 |
| 15 | 339.2 | Other Plant & Misc. | 8,272 | 25 | 4.00% | 331 | 0 | 331 | 0.00% | 0 | 331 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 1,934 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 12,453 | 33 | 3.03% | 377 | 0 | 377 | 0.00% | 0 | 377 |
| 19 | 320.3 | Water Treatment Equip. | 49,053 | 22 | 4.55% | 2,232 | 0 | 2,232 | 0.00% | 0 | 2,232 |
| 20 | 321.3 | Permeators | 0 | 5 | 20.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 | Other Plant & Misc. | 1,852 | 25 | 4.00% | 74 | 0 | 74 | 0.00% | 0 | 74 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 15 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 4,532 | 33 | 3.03% | 137 | 0 | 137 | 0.00% | 0 | 137 |
| 25 | 330.4 | Distr. Reservoirs | 57,337 | 37 | 2.70% | 1,548 | 0 | 1,548 | 0.00% | 0 | 1,548 |
| 26 | 331.4 | Transmission & Distribution | 102,246 | 43 | 2.33% | 2,382 | 0 | 2,382 | 9.73% | 232 | 2,150 |
| 27 | 333.4 | Services | 41,184 | 40 | 2.50% | 1,030 | 0 | 1,030 | 0.00% | 0 | 1,030 |
| 28 | 334.4 | Meters & Meter Installation | 61,957 | 20 | 5.00% | 3,098 | 0 | 3,098 | 0.00% | 0 | 3,098 |
| 29 | 335.4 | Hydrants | 7,988 | 45 | 2.22% | 177 | 0 | 177 | 0.00% | 0 | 177 |
| 30 | 339.4 | Other Plant & Misc. | 1,014 | 25 | 4.00% | 41 | 0 | 41 | 0.00% | 0 | 41 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 | Land & Land Rights | 2,208 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 | Structures & Improvements | 22,512 | 40 | 2.50% | 563 | 0 | 563 | 0.00% | 0 | 563 |
| 34 | 340.5 | Office Furniture & Equipment | 13,912 | 15 | 6.67% | 928 | 0 | 928 | 0.00% | 0 | 928 |
| 35 | 340.51 | Computer Equipment | 37,033 | 6 | 16.67% | 6,173 | 0 | 6,173 | 0.00% | 0 | 6,173 |
| 36 | 341.5 | Transportation Equipment | 21,365 | 6 | 16.67% | 3,561 | 0 | 3,561 | 0.00% | 0 | 3,561 |
| 37 | 342.5 | Stores Equipment | 200 | 18 | 5.56% | 11 | 0 | 11 | 0.00% | 0 | 11 |
| 38 | 343.5 | Tools, Shop & Garage | 7,754 | 16 | 6.25% | 485 | 0 | 485 | 0.00% | 0 | 485 |
| 39 | 344.5 | Laboratory Equipment | 7,032 | 15 | 6.67% | 469 | 0 | 469 | 0.00% | 0 | 469 |
| 40 | 345.5 | Power Operated Equipment | 8,881 | 12 | 8.33% | 740 | 0 | 740 | 0.00% | 0 | 740 |
| 41 | 346.5 | Communication Equipment | 4,030 | 10 | 10.00% | 403 | 0 | 403 | 0.00% | 0 | 403 |
| 42 | 347.5 | Miscellaneous Equipment | 1,812 | 15 | 6.67% | 121 | 0 | 121 | 0.00% | 0 | 121 |
| 43 | 348.5 | Other Tangible Plant | 3,410 | 10 | 10.00% | 341 | 0 | 341 | 0.00% | 0 | 341 |
| 44 | | **INTANGIBLE PLANT** | 2,214 | | 3.07% | 68 | 0 | 68 | 0.00% | 0 | 68 |
| 45 | | **SUPPLY & PUMPING** | 251,594 | | 3.73% | 9,393 | 0 | 9,393 | 0.00% | 0 | 9,393 |
| 46 | | **WATER TREATMENT PLANT** | 65,292 | | 4.11% | 2,683 | 0 | 2,683 | 0.00% | 0 | 2,683 |
| 47 | | **TRANSMISSION & DISTRIBUTION** | 276,273 | | 3.05% | 8,413 | 0 | 8,413 | 2.76% | 232 | 8,181 |
| 48 | | **GENERAL PLANT** | 130,148 | | 10.60% | 13,795 | 0 | 13,795 | 0.00% | 0 | 13,795 |
| 49 | | **TOTAL DEPRECIATION EXPENSE** | 725,520 | | 4.73% | 34,352 | 0 | 34,352 | 0.68% | 232 | 34,120 |
| 50 | | **LESS: AMORTIZATION OF CIAC** | | | | (4,820) | 0 | (4,820) | | 0 | (4,820) |
| 51 | | **NET DEPRECIATION EXPENSE - WATER** | | | | 29,532 | 0 | 29,532 | | 232 | 29,300 |

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules





Note: May not cross foot due to rounding

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| Line No. | (1) WATER CIAC Classifications | (2) 1996 Avg. Adj. CIAC Balance | (3) CIAC Amort. Composite Rate | (4) 1996 CIAC AMORTIZATION EXPENSE Per Books | (5) Utility Adjustment | (6) Utility Adjusted CIAC Amort. | (7) 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage | (8) Non-used and Useful Amount | (9) Used and Useful CIAC Amort. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 390 | 3.80% | 15 | 0 | 15 | 0.00% | 0 | 15 |
| 2 | Line/Main Extension Fees | 3,786 | 2.36% | 89 | 0 | 89 | 0.00% | 0 | 89 |
| 3 | Meter Installation Fees | 16,095 | 5.00% | 805 | 0 | 805 | 0.00% | 0 | 805 |
| 4 | Contributed Lines | 0 | 2.36% | 0 | 0 | 0 | 2.76% | 0 | 0 |
| 5 | Contributed Property Other Than Lines | 110,158 | 3.55% | 3,911 | 0 | 3,911 | 0.00% | 0 | 3,911 |
| 6 | Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 130,429 | | 4,820 | 0 | 4,820 | | 0 | 4,820 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 33,110 | 1,003 | 3.03% |
| 3 | 305.2 Collecting & Impounding reservoirs | 11,737 | 235 | 2.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 36,685 | 1,222 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 38,373 | 1,097 | 2.86% |
| 8 | 310.2 Power Generation Equipment | 277 | 14 | 5.05% |
| 9 | 311.2 Pumping Equipment | 109,817 | 5,491 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 8,272 | 331 | 4.00% |
| 11 | 304.3 Structures & Improvements | 12,453 | 377 | 3.03% |
| 12 | 320.3 Water Treatment Equipment | 49,053 | 2,232 | 4.55% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 1,852 | 74 | 4.00% |
| 15 | 330.4 Distribution Reservoirs | 57,337 | 1,548 | 2.70% |
| 16 | **COMPOSITE RATE** | 358,966 | 13,624 | 3.80% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 4,532 | 137 | 3.02% |
| 19 | 331.4 Transmission & Distribution | 102,246 | 2,382 | 2.33% |
| 20 | 335.4 Hydrants | 7,988 | 177 | 2.22% |
| 21 | 339.4 Other Plant & Miscellaneous | 1,014 | 41 | 4.04% |
| 22 | **COMPOSITE RATE** | 115,780 | 2,737 | 2.36% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 61,957 | 3,098 | 5.00% |
| 25 | **COMPOSITE RATE** | 61,957 | 3,098 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 41,184 | 1,030 | 2.50% |
| 28 | **COMPOSITE RATE** | 41,184 | 1,030 | 2.50% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 358,966 | 13,624 | 3.80% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 115,780 | 2,737 | 2.36% |
| 32 | Meter Installation Fees (Line 25) | 61,957 | 3,098 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 41,184 | 1,030 | 2.50% |
| 34 | **COMPOSITE RATE** | 577,887 | 20,489 | 3.55% |

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

7/27/95 2:47 PM B13W3.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 5,413 | 0 | 5,413 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 3,478 | 251 | 3,729 | B-5(W) | |
| 3 | *(Adjustments)* | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 3,478 | 251 | 3,729 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 5,919 | 0 | 5,919 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 5,919 | 0 | 5,919 | | |
| 10 | Non-used & Useful Percent | | | 1.37% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (81) | (81) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 5,919 | (81) | 5,838 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 14,810 | 170 | 14,980 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Polk / Lake Gibson**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| Line No. | (1) ITEM | (2) Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 120,290 | 0 | 120,290 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 93,218 | 5,884 | 99,102 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 29,300 | 0 | 29,300 | B-13(W) |
| 6 | Amortization | 0 | 0 | 0 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 14,810 | 170 | 14,980 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 137,327 | 6,054 | 143,382 | |
| 9 | **PRE-TAX OPERATING INCOME** | (17,037) | (6,054) | (23,092) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (17,037) | (6,054) | (23,092) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 379,714 | (390) | 379,324 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 20,087 | (21) | 20,066 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (37,124) | (6,033) | (43,158) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (14,321) | (2,327) | (16,648) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 1,092 | 0 | 1,092 | C-1(W) |
| 22 | Investment Tax Credit | 155 | 0 | 155 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (15,568) | (2,327) | (17,895) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | *Average* Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (W) | |
| 2 | Last Authorized Amortization Rate | | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | |
| 4 | Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) | 0.68% | 0.00% | 0.68% | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) 1996 AVERAGE RATE BASE Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 162,853 | 0 | 162,853 | A-5 (W) |
| 2 | Utility Land & Land Rights | 17,176 | 0 | 17,176 | A-5 (W) |
| 3 | Non-Used and Useful | (830) | 0 | (830) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (53,098) | 0 | (53,098) | A-9 (W) |
| 6 | CIAC | (16,370) | (36) | (16,406) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | *Accumulated Amortization of CIAC* | 4,411 | 0 | 4,411 | A-14 (W) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (1,739) | 0 | (1,739) | Vol. II |
| 13 | Deferred Taxes | (2,506) | 0 | (2,506) | C-7 (W) |
| 14 | Working Capital Allowance | 10,073 | 0 | 10,073 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 119,969 | (36) | 119,933 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | 3. | 0 | 0 | |
| 7 | | | | |
| 8 | | 0 | 0 | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. | 0 | 0 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. | 0 | 0 | |
| 29 | | | | |
| 30 | 2. | 0 | 0 | |
| 31 | | | | |
| 32 | 3. | 0 | 0 | |
| 33 | | | | |
| 34 | 4 | 0 | 0 | |
| 35 | | | | |
| 36 | 5 | 0 | 0 | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. Transfer Unclaimed Refunds to CIAC | (36) | (36) | |
| 41 | | | | |
| 42 | 2. | | | |
| 43 | | 0 | 0 | |
| 44 | | | | |
| 45 | | (36) | (36) | |
| 46 | | | | |
| 47 | **SUBTOTAL** | (36) | (36) | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | G. ACCUMULATED AMORTIZATION OF CIAC | | | A-14 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | H. ACQUISITION ADJUSTMENT | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | J. ADVANCES FOR CONSTRUCTION | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | K. DEFERRED TAXES | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | L. WORKING CAPITAL ALLOWANCE | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | M. OTHER | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | TOTAL WATER RATE BASE ADJUSTMENTS | (36) | (36) | |

7/12/95 8:14 AM A03W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-4 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | **1985 Additions** | 0 |
| 4 | **1985 Retirements** | 0 |
| 5 | **1985 Adjustments** | 0 |
| 6 | **1985 Net Additions** | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **04/30/89 Balance Per County Resolution Dated 04/24/90** | 127,200 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 6,931 |
| 32 | 1989 Retirements | 1,019 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 5,912 |
| 35 | **12/31/89 Balance** | 133,112 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 196 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 196 |
| 42 | **12/31/90 Balance** | 133,308 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 133,308 |
| 2 | | | |
| 3 | | | 24,182 |
| 4 | 1991 Additions | | 2,356 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 21,826 |
| 7 | 1991 Net Additions | | 155,134 |
| 8 | **12/31/91 Balance** | | |
| 9 | | | |
| 10 | | | 0 |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 155,134 |
| 15 | **12/31/92 Balance** | | |
| 16 | | | |
| 17 | | | 1,738 |
| 18 | 1993 Additions | | 0 |
| 19 | 1993 Retirements | | (7,683) |
| 20 | 1993 Adjustments | General Plant Allocation True-up | (5,945) |
| 21 | 1993 Net Additions | | 149,189 |
| 22 | **12/31/93 Balance** | | |
| 23 | | | |
| 24 | | | 21,623 |
| 25 | 1994 Additions | | 1,036 |
| 26 | 1994 Retirements | | 0 |
| 27 | 1994 Adjustments | | 20,587 |
| 28 | 1994 Net Additions | | 169,776 |
| 29 | **12/31/94 Balance** | | |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (280) |
| 32 | 1995 Additions | | 9,355 |
| 33 | 1995 Retirements | | 385 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 8,970 |
| 36 | **12/31/95 Balance** | | 178,467 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (2,615) |
| 39 | 1996 Additions | | 7,638 |
| 40 | 1996 Retirements | | 30 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 7,609 |
| 43 | **12/31/96 Balance** | | 183,461 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,319 | 0 | 0 | 0 | 1,319 | 0 | 1,319 | 1,319 | 0 | 1,319 |
| 4 | 339.1 Other Plant & Miscellaneous | 173 | 0 | 0 | 0 | 173 | 0 | 173 | 173 | 0 | 173 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 8,540 | 0 | 0 | 0 | 8,540 | 0 | 8,540 | 8,540 | 0 | 8,540 |
| 7 | 304.2 Structures & Improvements | 2,885 | 0 | 0 | 0 | 2,885 | 0 | 2,885 | 2,885 | 0 | 2,885 |
| 8 | 305.2 Collecting & Impounding reservoirs | 18,575 | 0 | 0 | 0 | 18,575 | 0 | 18,575 | 18,575 | 0 | 18,575 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 8,902 | 0 | 0 | 0 | 8,902 | 0 | 8,902 | 8,902 | 0 | 8,902 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 8,116 | 0 | 0 | 0 | 8,116 | 0 | 8,116 | 8,116 | 0 | 8,116 |
| 13 | 310.2 Power Generation Equipment | 13,662 | 0 | 0 | 0 | 13,662 | 0 | 13,662 | 13,662 | 0 | 13,662 |
| 14 | 311.2 Pumping Equipment | 18,892 | 0 | 0 | 0 | 18,892 | 0 | 18,892 | 18,892 | 0 | 18,892 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 7,969 | 0 | 0 | 0 | 7,969 | 0 | 7,969 | 7,969 | 0 | 7,969 |
| 18 | 304.3 Structures & Improvements | 5,148 | 0 | 0 | 0 | 5,148 | 0 | 5,148 | 5,148 | 0 | 5,148 |
| 19 | 320.3 Water Treatment Equipment | 7,836 | 0 | 0 | 0 | 7,836 | 0 | 7,836 | 7,836 | 0 | 7,836 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 1,112 | 0 | 1,112 | 1,112 | 0 | 1,112 | 556 | 0 | 556 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 4 | 0 | 0 | 0 | 4 | 0 | 4 | 4 | 0 | 4 |
| 24 | 304.4 Structures & Improvements | 626 | 0 | 0 | 0 | 626 | 0 | 626 | 626 | 0 | 626 |
| 25 | 330.4 Distribution Reservoirs | 222 | 0 | 0 | 0 | 222 | 0 | 222 | 222 | 0 | 222 |
| 26 | 331.4 Transmission & Distribution | 8,971 | 0 | 0 | 0 | 8,971 | 0 | 8,971 | 8,971 | 0 | 8,971 |
| 27 | 333.4 Services | 6,861 | 1,037 | 0 | 1,037 | 7,899 | 0 | 7,899 | 7,380 | 0 | 7,380 |
| 28 | 334.4 Meters & Meter Installation | 19,756 | 1,946 | 0 | 1,946 | 21,702 | 0 | 21,702 | 20,729 | 0 | 20,729 |
| 29 | 335.4 Hydrants | 168 | 0 | 0 | 0 | 168 | 0 | 168 | 168 | 0 | 168 |
| 30 | 339.4 Other Plant & Miscellaneous | 295 | 0 | 0 | 0 | 295 | 0 | 295 | 295 | 0 | 295 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 663 | 0 | 0 | 0 | 663 | 0 | 663 | 663 | 0 | 663 |
| 33 | 304.5 Structures & Improvements | 6,738 | 57 | (30) | 27 | 6,765 | 0 | 6,765 | 6,756 | 0 | 6,756 |
| 34 | 340.5 Office Furniture & Equipment | 4,175 | 0 | 0 | 0 | 4,175 | 0 | 4,175 | 4,175 | 0 | 4,175 |
| 35 | 340.51 Computer Equipment | 9,837 | 2,110 | 0 | 2,110 | 11,947 | 0 | 11,947 | 11,115 | 0 | 11,115 |
| 36 | 341.5 Transportation Equipment | 6,241 | 284 | 0 | 284 | 6,524 | 0 | 6,524 | 6,412 | 0 | 6,412 |
| 37 | 342.5 Stores Equipment | 60 | 0 | 0 | 0 | 60 | 0 | 60 | 60 | 0 | 60 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 2,276 | 85 | 0 | 85 | 2,361 | 0 | 2,361 | 2,327 | 0 | 2,327 |
| 39 | 344.5 Laboratory Equipment | 2,070 | 67 | 0 | 67 | 2,137 | 0 | 2,137 | 2,110 | 0 | 2,110 |
| 40 | 345.5 Power Operated Equipment | 2,096 | 940 | 0 | 940 | 3,036 | 0 | 3,036 | 2,665 | 0 | 2,665 |
| 41 | 346.5 Communication Equipment | 1,209 | 0 | 0 | 0 | 1,209 | 0 | 1,209 | 1,209 | 0 | 1,209 |
| 42 | 347.5 Miscellaneous Equipment | 544 | 0 | 0 | 0 | 544 | 0 | 544 | 544 | 0 | 544 |
| 43 | 348.5 Other Tangible Plant | 1,023 | 0 | 0 | 0 | 1,023 | 0 | 1,023 | 1,023 | 0 | 1,023 |
| 44 | **INTANGIBLE PLANT** | 1,492 | 0 | 0 | 0 | 1,492 | 0 | 1,492 | 1,492 | 0 | 1,492 |
| 45 | **SUPPLY & PUMPING** | 79,572 | 0 | 0 | 0 | 79,572 | 0 | 79,572 | 79,572 | 0 | 79,572 |
| 46 | **WATER TREATMENT PLANT** | 20,953 | 1,112 | 0 | 1,112 | 22,064 | 0 | 22,064 | 21,509 | 0 | 21,509 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 36,902 | 2,984 | 0 | 2,984 | 39,886 | 0 | 39,886 | 38,394 | 0 | 38,394 |
| 48 | **GENERAL PLANT** | 36,932 | 3,543 | (30) | 3,513 | 40,446 | 0 | 40,446 | 39,061 | 0 | 39,061 |
| 49 | **TOTAL PLANT IN SERVICE** | 175,852 | 7,638 | (30) | 7,609 | 183,461 | 0 | 183,461 | 180,028 | 0 | 180,028 |
| 50 | **LAND & LAND RIGHTS** | 17,176 | 0 | 0 | 0 | 17,176 | 0 | 17,176 | 17,176 | 0 | 17,176 |
| 51 | **TOTAL PIS LESS LAND** | 158,676 | 7,638 | (30) | 7,609 | 166,285 | 0 | 166,285 | 162,853 | 0 | 162,853 |



Note: May not cross foot due to rounding

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | 0 | 0 |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,319 |
| 3 | 302.1 Franchises | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 1,319 | 0 | 173 |
| 4 | 339.1 Other Plant & Miscellaneous | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 0 | |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | 0 | 8,540 |
| 6 | 303.2 Land & Land Rights | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 8,540 | 0 | 2,885 |
| 7 | 304.2 Structures & Improvements | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 2,885 | 0 | 18,575 |
| 8 | 305.2 Collecting & Impounding reservoirs | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 18,575 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,902 |
| 10 | 307.2 Wells & Springs | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 8,902 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,116 |
| 12 | 309.2 Supply Mains | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 8,116 | 0 | 13,662 |
| 13 | 310.2 Power Generation Equipment | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 0 | 18,892 |
| 14 | 311.2 Pumping Equipment | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 18,892 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | 0 | 7,969 |
| 17 | 303.3 Land & Land Rights | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 7,969 | 0 | 5,148 |
| 18 | 304.3 Structures & Improvements | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 5,148 | 0 | 7,836 |
| 19 | 320.3 Water Treatment Equipment | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 556 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 93 | 185 | 278 | 370 | 463 | 556 | 648 | 741 | 834 | 926 | 1,019 | 1,112 | 1,112 | |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 | 4 |
| 23 | 303.4 Land & Land Rights | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 626 |
| 24 | 304.4 Structures & Improvements | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 0 | 222 |
| 25 | 330.4 Distribution Reservoirs | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 0 | 8,971 |
| 26 | 331.4 Transmission & Distribution | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 8,971 | 1,037 | 7,360 |
| 27 | 333.4 Services | 6,861 | 6,948 | 7,034 | 7,121 | 7,207 | 7,294 | 7,380 | 7,467 | 7,553 | 7,639 | 7,726 | 7,812 | 7,899 | 1,948 | 20,729 |
| 28 | 334.4 Meters & Meter Installation | 19,756 | 19,918 | 20,080 | 20,242 | 20,404 | 20,567 | 20,729 | 20,891 | 21,053 | 21,215 | 21,378 | 21,540 | 21,702 | 0 | 168 |
| 29 | 335.4 Hydrants | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 168 | 0 | 295 |
| 30 | 339.4 Other Plant & Miscellaneous | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | 295 | | |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | 0 | 663 |
| 32 | 303.5 Land & Land Rights | 663 | 663 | 663 | 663 | 663 | 663 | 663 | 663 | 663 | 663 | 663 | 663 | 663 | 27 | 6,756 |
| 33 | 304.5 Structures & Improvements | 6,738 | 6,760 | 6,782 | 6,767 | 6,788 | 6,769 | 6,745 | 6,746 | 6,747 | 6,751 | 6,756 | 6,781 | 6,765 | 0 | 4,175 |
| 34 | 340.5 Office Furniture & Equipment | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 2,110 | 11,115 |
| 35 | 340.51 Computer Equipment | 9,837 | 10,674 | 10,739 | 10,912 | 10,946 | 10,980 | 11,185 | 11,220 | 11,254 | 11,427 | 11,583 | 11,775 | 11,947 | 264 | 6,412 |
| 36 | 341.5 Transportation Equipment | 6,241 | 6,353 | 6,362 | 6,385 | 6,389 | 6,394 | 6,422 | 6,426 | 6,431 | 6,454 | 6,476 | 6,501 | 6,524 | 0 | 60 |
| 37 | 342.5 Stores Equipment | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 85 | 2,327 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 2,276 | 2,309 | 2,312 | 2,319 | 2,320 | 2,322 | 2,330 | 2,332 | 2,333 | 2,340 | 2,347 | 2,354 | 2,361 | 67 | 2,110 |
| 39 | 344.5 Laboratory Equipment | 2,070 | 2,096 | 2,098 | 2,104 | 2,105 | 2,106 | 2,113 | 2,114 | 2,115 | 2,120 | 2,126 | 2,131 | 2,137 | 940 | 2,665 |
| 40 | 345.5 Power Operated Equipment | 2,096 | 2,469 | 2,498 | 2,575 | 2,590 | 2,606 | 2,697 | 2,712 | 2,728 | 2,804 | 2,879 | 2,959 | 3,036 | 0 | 1,209 |
| 41 | 346.5 Communication Equipment | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 1,209 | 0 | 544 |
| 42 | 347.5 Miscellaneous Equipment | 544 | 544 | 544 | 544 | 544 | 544 | 544 | 544 | 544 | 544 | 544 | 544 | 544 | 0 | 1,023 |
| 43 | 348.5 Other Tangible Plant | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | 1,023 | | |
| 44 | **INTANGIBLE PLANT** | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 1,492 | 0 | 1,492 |
| 45 | **SUPPLY & PUMPING** | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 79,572 | 0 | 79,572 |
| 46 | **WATER TREATMENT PLANT** | 20,953 | 21,046 | 21,138 | 21,231 | 21,323 | 21,416 | 21,509 | 21,601 | 21,694 | 21,787 | 21,879 | 21,972 | 22,064 | 1,112 | 21,509 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 36,902 | 37,151 | 37,400 | 37,648 | 37,897 | 38,146 | 38,394 | 38,643 | 38,892 | 39,140 | 39,389 | 39,638 | 39,886 | 2,964 | 38,394 |
| 48 | **GENERAL PLANT** | 36,932 | 36,338 | 36,446 | 36,736 | 36,794 | 36,852 | 39,166 | 39,224 | 39,282 | 39,571 | 39,861 | 40,156 | 40,446 | 3,513 | 39,061 |
| 49 | **TOTAL PLANT IN SERVICE** | 175,852 | 177,599 | 178,048 | 178,679 | 179,079 | 179,478 | 180,133 | 180,532 | 180,931 | 181,563 | 182,184 | 182,830 | 183,461 | 7,809 | 180,028 |
| 50 | **LAND & LAND RIGHTS** | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 17,176 | 0 | 17,176 |
| 51 | **TOTAL PIS LESS LAND** | 158,676 | 160,423 | 160,873 | 161,504 | 161,903 | 162,302 | 162,958 | 163,357 | 163,756 | 164,387 | 165,008 | 165,654 | 166,285 | 7,809 | 162,853 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Stuctures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 1,112 | 556 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 1,037 | 519 |
| 28 | 334.4 Meters & Meter Installation | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 1,946 | 973 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 23 | 2 | 5 | 1 | 1 | (24) | 1 | 1 | 5 | 4 | 5 | 5 | 27 | 19 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 837 | 65 | 173 | 34 | 34 | 205 | 34 | 34 | 173 | 167 | 181 | 173 | 2,110 | 1,277 |
| 36 | 341.5 Transportation Equipment | 112 | 9 | 23 | 5 | 5 | 28 | 5 | 5 | 23 | 22 | 24 | 23 | 284 | 172 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 34 | 3 | 7 | 1 | 1 | 8 | 1 | 1 | 7 | 7 | 7 | 7 | 85 | 52 |
| 39 | 344.5 Laboratory Equipment | 27 | 2 | 5 | 1 | 1 | 7 | 1 | 1 | 5 | 5 | 6 | 5 | 67 | 41 |
| 40 | 345.5 Power Operated Equipment | 373 | 29 | 77 | 15 | 15 | 91 | 15 | 15 | 77 | 74 | 81 | 77 | 940 | 569 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 1,112 | 556 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 2,984 | 1,492 |
| 48 | **GENERAL PLANT** | 1,406 | 108 | 290 | 58 | 58 | 314 | 58 | 58 | 290 | 280 | 305 | 290 | 3,513 | 2,130 |
| 49 | **TOTAL NET ADDITIONS** | 1,747 | 450 | 631 | 399 | 399 | 656 | 399 | 399 | 631 | 621 | 646 | 631 | 7,609 | 4,178 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 1,747 | 450 | 631 | 399 | 399 | 656 | 399 | 399 | 631 | 621 | 646 | 631 | 7,609 | 4,178 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 1,112 | 556 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 1,037 | 519 |
| 28 | 334.4 Meters & Meter Installation | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 1,946 | 973 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 23 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 4 | 5 | 5 | 57 | 34 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 837 | 65 | 173 | 34 | 34 | 205 | 34 | 34 | 173 | 167 | 181 | 173 | 2,110 | 1,277 |
| 36 | 341.5 Transportation Equipment | 112 | 9 | 23 | 5 | 5 | 28 | 5 | 5 | 23 | 22 | 24 | 23 | 284 | 172 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 34 | 3 | 7 | 1 | 1 | 8 | 1 | 1 | 7 | 7 | 7 | 7 | 85 | 52 |
| 39 | 344.5 Laboratory Equipment | 27 | 2 | 5 | 1 | 1 | 7 | 1 | 1 | 5 | 5 | 5 | 5 | 67 | 41 |
| 40 | 345.5 Power Operated Equipment | 373 | 29 | 77 | 15 | 15 | 91 | 15 | 15 | 77 | 74 | 81 | 77 | 940 | 569 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 1,112 | 556 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 249 | 2,984 | 1,492 |
| 48 | **GENERAL PLANT** | 1,406 | 108 | 290 | 58 | 58 | 344 | 58 | 58 | 290 | 280 | 305 | 290 | 3,543 | 2,145 |
| 49 | **TOTAL GROSS ADDITIONS** | 1,747 | 450 | 631 | 399 | 399 | 685 | 399 | 399 | 631 | 621 | 646 | 631 | 7,638 | 4,193 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 1,747 | 450 | 631 | 399 | 399 | 685 | 399 | 399 | 631 | 621 | 646 | 631 | 7,638 | 4,193 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimbell

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 1,319 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 173 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 8,540 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 2,885 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 18,575 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 8,902 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 8,116 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 13,662 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 18,892 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 7,969 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 5,148 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 7,836 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 556 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 4 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 626 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 222 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 8,971 | 12.75% | 1,143 |
| 27 | 333.4 Services | 7,380 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 20,729 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 168 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 295 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 663 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 6,756 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 4,175 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 11,115 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 6,412 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 60 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 2,327 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 2,110 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 2,665 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 1,209 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 544 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 1,023 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 1,492 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 79,572 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 21,509 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 38,394 | 2.98% | 1,143 |
| 48 | **GENERAL PLANT** | 39,061 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 180,028 | 0.63% | 1,143 |
| 50 | **LAND & LAND RIGHTS** | 17,176 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 162,853 | 0.70% | 1,143 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| (1) | | (2) | (3) | (4) | |
|---|---|---|---|---|---|
| | | **AVERAGE 1996 - NON-USED & USEFUL** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Plant in Service | 1,143 | 0 | 1,143 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (313) | 0 | (313) | A-9 (W) |
| 4 | CIAC | 0 | 0 | 0 | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 0 | 0 | 0 | A-14 (W) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 7 | Other | 0 | 0 | 0 | A-20 (W) |
| 8 | **TOTAL WATER NON-USED & USEFUL** | 830 | 0 | 830 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| | | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| | | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| | | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| | | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **04/30/89 Balance Per County Resolution Dated 04/24/90** | 13,853 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 1,788 |
| 32 | 1989 Retirements | 1,019 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 769 |
| 35 | **12/31/89 Balance** | 14,622 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 2,756 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 2,756 |
| 42 | **12/31/90 Balance** | 17,378 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 17,378 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 3,185 |
| 5 | 1991 Retirements | | 547 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 2,639 |
| 8 | **12/31/91 Balance** | | 20,016 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 3,612 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 3,612 |
| 15 | **12/31/92 Balance** | | 23,628 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 3,634 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 10,324 |
| 21 | 1993 Net Additions | | 13,958 |
| 22 | **12/31/93 Balance** | | 37,586 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 6,252 |
| 26 | 1994 Retirements | | 1,036 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 5,216 |
| 29 | **12/31/94 Balance** | | 42,802 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (126) |
| 32 | 1995 Additions | | 7,170 |
| 33 | 1995 Retirements | | 385 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 6,785 |
| 36 | **12/31/95 Balance** | | 49,461 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (747) |
| 39 | 1996 Additions | | 8,801 |
| 40 | 1996 Retirements | | 30 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 8,771 |
| 43 | **12/31/96 Balance** | | 57,485 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED DEPRECIATION | | | | | 1996 AVERAGE BALANCE | | |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 196 | 33 | 229 | 0 | 229 | 212 | 0 | 212 |
| 4 | 339.1 Other Plant & Miscellaneous | 46 | 7 | 53 | 0 | 53 | 49 | 0 | 49 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 827 | 87 | 914 | 0 | 914 | 871 | 0 | 871 |
| 8 | 305.2 Collecting & Impounding reservoirs | 4,561 | 372 | 4,933 | 0 | 4,933 | 4,747 | 0 | 4,747 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 2,362 | 296 | 2,658 | 0 | 2,658 | 2,510 | 0 | 2,510 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 2,673 | 232 | 2,905 | 0 | 2,905 | 2,789 | 0 | 2,789 |
| 13 | 310.2 Power Generation Equipment | 3,075 | 683 | 3,758 | 0 | 3,758 | 3,416 | 0 | 3,416 |
| 14 | 311.2 Pumping Equipment | 5,735 | 945 | 6,680 | 0 | 6,680 | 6,207 | 0 | 6,207 |
| 15 | 339.2 Other Plant & Miscellaneous | (4) | 0 | (4) | 0 | (4) | (4) | 0 | (4) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 1,155 | 156 | 1,311 | 0 | 1,311 | 1,233 | 0 | 1,233 |
| 19 | 320.3 Water Treatment Equipment | 2,258 | 357 | 2,615 | 0 | 2,615 | 2,436 | 0 | 2,436 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 22 | 22 | 0 | 22 | 11 | 0 | 11 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 243 | 19 | 262 | 0 | 262 | 252 | 0 | 252 |
| 25 | 330.4 Distribution Reservoirs | 38 | 6 | 44 | 0 | 44 | 41 | 0 | 41 |
| 26 | 331.4 Transmission & Distribution | 2,349 | 209 | 2,558 | 0 | 2,558 | 2,454 | 0 | 2,454 |
| 27 | 333.4 Services | 1,946 | 185 | 2,131 | 0 | 2,131 | 2,039 | 0 | 2,039 |
| 28 | 334.4 Meters & Meter Installation | 3,503 | 1,036 | 4,539 | 0 | 4,539 | 4,021 | 0 | 4,021 |
| 29 | 335.4 Hydrants | 23 | 4 | 27 | 0 | 27 | 25 | 0 | 25 |
| 30 | 339.4 Other Plant & Miscellaneous | 135 | 12 | 147 | 0 | 147 | 141 | 0 | 141 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 1,523 | 139 | 1,662 | 0 | 1,662 | 1,592 | 0 | 1,592 |
| 34 | 340.5 Office Furniture & Equipment | 1,924 | 279 | 2,203 | 0 | 2,203 | 2,064 | 0 | 2,064 |
| 35 | 340.51 Computer Equipment | 4,518 | 1,853 | 6,371 | 0 | 6,371 | 5,444 | 0 | 5,444 |
| 36 | 341.5 Transportation Equipment | 4,610 | 1,069 | 5,679 | 0 | 5,679 | 5,144 | 0 | 5,144 |
| 37 | 342.5 Stores Equipment | 20 | 3 | 23 | 0 | 23 | 22 | 0 | 22 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,178 | 145 | 1,323 | 0 | 1,323 | 1,250 | 0 | 1,250 |
| 39 | 344.5 Laboratory Equipment | 306 | 141 | 447 | 0 | 447 | 377 | 0 | 377 |
| 40 | 345.5 Power Operated Equipment | 2,139 | 222 | 2,361 | 0 | 2,361 | 2,250 | 0 | 2,250 |
| 41 | 346.5 Communication Equipment | 565 | 121 | 686 | 0 | 686 | 626 | 0 | 626 |
| 42 | 347.5 Miscellaneous Equipment | 137 | 36 | 173 | 0 | 173 | 155 | 0 | 155 |
| 43 | 348.5 Other Tangible Plant | 672 | 102 | 774 | 0 | 774 | 723 | 0 | 723 |
| 44 | **INTANGIBLE PLANT** | 242 | 40 | 282 | 0 | 282 | 262 | 0 | 262 |
| 45 | **SUPPLY & PUMPING** | 19,229 | 2,615 | 21,844 | 0 | 21,844 | 20,536 | 0 | 20,536 |
| 46 | **WATER TREATMENT PLANT** | 3,413 | 535 | 3,948 | 0 | 3,948 | 3,680 | 0 | 3,680 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 8,237 | 1,471 | 9,708 | 0 | 9,708 | 8,973 | 0 | 8,973 |
| 48 | **GENERAL PLANT** | 17,593 | 4,110 | 21,703 | 0 | 21,703 | 19,647 | 0 | 19,647 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 48,714 | 8,771 | 57,485 | 0 | 57,485 | 53,098 | 0 | 53,098 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 196 | 199 | 202 | 205 | 208 | 211 | 211 | 214 | 217 | 220 | 223 | 226 | 229 | 33 | 212 |
| 4 | 339.1 Other Plant & Miscellaneous | 46 | 47 | 48 | 49 | 50 | 51 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 7 | 49 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 827 | 834 | 841 | 848 | 855 | 862 | 872 | 879 | 886 | 893 | 900 | 907 | 914 | 87 | 871 |
| 8 | 305.2 Collecting & Impounding reservoirs | 4,561 | 4,592 | 4,623 | 4,654 | 4,685 | 4,716 | 4,747 | 4,778 | 4,809 | 4,840 | 4,871 | 4,902 | 4,933 | 372 | 4,747 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 2,362 | 2,387 | 2,412 | 2,437 | 2,462 | 2,487 | 2,508 | 2,533 | 2,558 | 2,583 | 2,608 | 2,633 | 2,658 | 296 | 2,510 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 2,673 | 2,692 | 2,711 | 2,730 | 2,749 | 2,768 | 2,791 | 2,810 | 2,829 | 2,848 | 2,867 | 2,886 | 2,905 | 232 | 2,789 |
| 13 | 310.2 Power Generation Equipment | 3,075 | 3,132 | 3,189 | 3,246 | 3,303 | 3,360 | 3,416 | 3,473 | 3,530 | 3,587 | 3,644 | 3,701 | 3,758 | 683 | 3,416 |
| 14 | 311.2 Pumping Equipment | 5,735 | 5,814 | 5,893 | 5,972 | 6,051 | 6,130 | 6,206 | 6,285 | 6,364 | 6,443 | 6,522 | 6,601 | 6,680 | 945 | 6,207 |
| 15 | 339.2 Other Plant & Miscellaneous | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | 0 | (4) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 1,155 | 1,168 | 1,181 | 1,194 | 1,207 | 1,220 | 1,233 | 1,246 | 1,259 | 1,272 | 1,285 | 1,298 | 1,311 | 156 | 1,233 |
| 19 | 320.3 Water Treatment Equipment | 2,258 | 2,288 | 2,318 | 2,348 | 2,378 | 2,408 | 2,435 | 2,465 | 2,495 | 2,525 | 2,555 | 2,585 | 2,615 | 357 | 2,436 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 2 | 4 | 6 | 8 | 10 | 10 | 12 | 14 | 16 | 18 | 20 | 22 | 22 | 11 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 243 | 245 | 247 | 249 | 251 | 253 | 250 | 252 | 254 | 256 | 258 | 260 | 262 | 19 | 252 |
| 25 | 330.4 Distribution Reservoirs | 38 | 39 | 40 | 41 | 42 | 43 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 6 | 41 |
| 26 | 331.4 Transmission & Distribution | 2,349 | 2,366 | 2,383 | 2,400 | 2,417 | 2,434 | 2,456 | 2,473 | 2,490 | 2,507 | 2,524 | 2,541 | 2,558 | 209 | 2,454 |
| 27 | 333.4 Services | 1,946 | 1,961 | 1,976 | 1,991 | 2,006 | 2,021 | 2,041 | 2,056 | 2,071 | 2,086 | 2,101 | 2,116 | 2,131 | 185 | 2,039 |
| 28 | 334.4 Meters & Meter Installation | 3,503 | 3,589 | 3,675 | 3,761 | 3,847 | 3,933 | 4,023 | 4,109 | 4,195 | 4,281 | 4,367 | 4,453 | 4,539 | 1,036 | 4,021 |
| 29 | 335.4 Hydrants | 23 | 23 | 23 | 23 | 23 | 23 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 4 | 25 |
| 30 | 339.4 Other Plant & Miscellaneous | 135 | 136 | 137 | 138 | 139 | 140 | 141 | 142 | 143 | 144 | 145 | 146 | 147 | 12 | 141 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 1,523 | 1,537 | 1,551 | 1,565 | 1,579 | 1,593 | 1,578 | 1,592 | 1,606 | 1,620 | 1,634 | 1,648 | 1,662 | 139 | 1,592 |
| 34 | 340.5 Office Furniture & Equipment | 1,924 | 1,947 | 1,970 | 1,993 | 2,016 | 2,039 | 2,065 | 2,088 | 2,111 | 2,134 | 2,157 | 2,180 | 2,203 | 279 | 2,064 |
| 35 | 340.51 Computer Equipment | 4,518 | 4,672 | 4,826 | 4,980 | 5,134 | 5,288 | 5,447 | 5,601 | 5,755 | 5,909 | 6,063 | 6,217 | 6,371 | 1,853 | 5,444 |
| 36 | 341.5 Transportation Equipment | 4,610 | 4,699 | 4,788 | 4,877 | 4,966 | 5,055 | 5,145 | 5,234 | 5,323 | 5,412 | 5,501 | 5,590 | 5,679 | 1,069 | 5,144 |
| 37 | 342.5 Stores Equipment | 20 | 20 | 20 | 20 | 20 | 20 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 3 | 22 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,178 | 1,190 | 1,202 | 1,214 | 1,226 | 1,238 | 1,251 | 1,263 | 1,275 | 1,287 | 1,299 | 1,311 | 1,323 | 145 | 1,250 |
| 39 | 344.5 Laboratory Equipment | 306 | 318 | 330 | 342 | 354 | 366 | 375 | 387 | 399 | 411 | 423 | 435 | 447 | 141 | 377 |
| 40 | 345.5 Power Operated Equipment | 2,139 | 2,158 | 2,177 | 2,196 | 2,215 | 2,234 | 2,247 | 2,266 | 2,285 | 2,304 | 2,323 | 2,342 | 2,361 | 222 | 2,250 |
| 41 | 346.5 Communication Equipment | 565 | 575 | 585 | 595 | 605 | 615 | 626 | 636 | 646 | 656 | 666 | 676 | 686 | 121 | 626 |
| 42 | 347.5 Miscellaneous Equipment | 137 | 140 | 143 | 146 | 149 | 152 | 155 | 158 | 161 | 164 | 167 | 170 | 173 | 36 | 155 |
| 43 | 348.5 Other Tangible Plant | 672 | 681 | 690 | 699 | 708 | 717 | 720 | 729 | 738 | 747 | 756 | 765 | 774 | 102 | 723 |
| 44 | **INTANGIBLE PLANT** | 242 | 246 | 250 | 254 | 258 | 262 | 258 | 262 | 266 | 270 | 274 | 278 | 282 | 40 | 262 |
| 45 | **SUPPLY & PUMPING** | 19,229 | 19,447 | 19,665 | 19,883 | 20,101 | 20,319 | 20,536 | 20,754 | 20,972 | 21,190 | 21,408 | 21,626 | 21,844 | 2,615 | 20,536 |
| 46 | **WATER TREATMENT PLANT** | 3,413 | 3,458 | 3,503 | 3,548 | 3,593 | 3,638 | 3,678 | 3,723 | 3,768 | 3,813 | 3,858 | 3,903 | 3,948 | 535 | 3,680 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 8,237 | 8,359 | 8,481 | 8,603 | 8,725 | 8,847 | 8,976 | 9,098 | 9,220 | 9,342 | 9,464 | 9,586 | 9,708 | 1,471 | 8,973 |
| 48 | **GENERAL PLANT** | 17,593 | 17,938 | 18,283 | 18,628 | 18,973 | 19,318 | 19,633 | 19,978 | 20,323 | 20,668 | 21,013 | 21,358 | 21,703 | 4,110 | 19,647 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 48,714 | 49,448 | 50,182 | 50,916 | 51,650 | 52,384 | 53,081 | 53,815 | 54,549 | 55,283 | 56,017 | 56,751 | 57,485 | 8,771 | 53,098 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 3 | 3 | 3 | 3 | 3 | 0 | 3 | 3 | 3 | 3 | 3 | 3 | 33 | 16 |
| 4 | 339.1 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 7 | 7 | 7 | 7 | 7 | 10 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | 44 |
| 8 | 305.2 Collecting & Impounding reservoirs | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 372 | 186 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 25 | 25 | 25 | 25 | 25 | 21 | 25 | 25 | 25 | 25 | 25 | 25 | 296 | 148 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 19 | 19 | 19 | 19 | 19 | 23 | 19 | 19 | 19 | 19 | 19 | 19 | 232 | 116 |
| 13 | 310.2 Power Generation Equipment | 57 | 57 | 57 | 57 | 57 | 56 | 57 | 57 | 57 | 57 | 57 | 57 | 683 | 341 |
| 14 | 311.2 Pumping Equipment | 79 | 79 | 79 | 79 | 79 | 76 | 79 | 79 | 79 | 79 | 79 | 79 | 945 | 472 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 19 | 320.3 Water Treatment Equipment | 30 | 30 | 30 | 30 | 30 | 27 | 30 | 30 | 30 | 30 | 30 | 30 | 357 | 178 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 2 | 2 | 2 | 2 | 2 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 11 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 2 | 2 | 2 | 2 | 2 | (3) | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 9 |
| 25 | 330.4 Distribution Reservoirs | 1 | 1 | 1 | 1 | 1 | (5) | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 3 |
| 26 | 331.4 Transmission & Distribution | 17 | 17 | 17 | 17 | 17 | 22 | 17 | 17 | 17 | 17 | 17 | 17 | 209 | 105 |
| 27 | 333.4 Services | 15 | 15 | 15 | 15 | 15 | 20 | 15 | 15 | 15 | 15 | 15 | 15 | 185 | 93 |
| 28 | 334.4 Meters & Meter Installation | 86 | 86 | 86 | 86 | 86 | 90 | 86 | 86 | 86 | 86 | 86 | 86 | 1,036 | 518 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 30 | 339.4 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 6 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 14 | 14 | 14 | 14 | 14 | (15) | 14 | 14 | 14 | 14 | 14 | 14 | 139 | 69 |
| 34 | 340.5 Office Furniture & Equipment | 23 | 23 | 23 | 23 | 23 | 26 | 23 | 23 | 23 | 23 | 23 | 23 | 279 | 140 |
| 35 | 340.51 Computer Equipment | 154 | 154 | 154 | 154 | 154 | 159 | 154 | 154 | 154 | 154 | 154 | 154 | 1,853 | 927 |
| 36 | 341.5 Transportation Equipment | 89 | 89 | 89 | 89 | 89 | 90 | 89 | 89 | 89 | 89 | 89 | 89 | 1,069 | 535 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 12 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 12 | 12 | 12 | 12 | 145 | 73 |
| 39 | 344.5 Laboratory Equipment | 12 | 12 | 12 | 12 | 12 | 9 | 12 | 12 | 12 | 12 | 12 | 12 | 141 | 70 |
| 40 | 345.5 Power Operated Equipment | 19 | 19 | 19 | 19 | 19 | 13 | 19 | 19 | 19 | 19 | 19 | 19 | 222 | 111 |
| 41 | 346.5 Communication Equipment | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 61 |
| 42 | 347.5 Miscellaneous Equipment | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 18 |
| 43 | 348.5 Other Tangible Plant | 9 | 9 | 9 | 9 | 9 | 3 | 9 | 9 | 9 | 9 | 9 | 9 | 102 | 51 |
| 44 | **INTANGIBLE PLANT** | 4 | 4 | 4 | 4 | 4 | (4) | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 19 |
| 45 | **SUPPLY & PUMPING** | 218 | 218 | 218 | 218 | 218 | 217 | 218 | 218 | 218 | 218 | 218 | 218 | 2,615 | 1,307 |
| 46 | **WATER TREATMENT PLANT** | 45 | 45 | 45 | 45 | 45 | 40 | 45 | 45 | 45 | 45 | 45 | 45 | 535 | 267 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 122 | 122 | 122 | 122 | 122 | 129 | 122 | 122 | 122 | 122 | 122 | 122 | 1,471 | 736 |
| 48 | **GENERAL PLANT** | 345 | 345 | 345 | 345 | 345 | 315 | 345 | 345 | 345 | 345 | 345 | 345 | 4,110 | 2,057 |
| 49 | **TOTAL NET ADDITIONS** | 734 | 734 | 734 | 734 | 734 | 697 | 734 | 734 | 734 | 734 | 734 | 734 | 8,771 | 4,386 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 3 | 3 | 3 | 3 | 3 | 0 | 3 | 3 | 3 | 3 | 3 | 3 | 33 | 16 |
| 4 | 339.1 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 7 | 7 | 7 | 7 | 7 | 10 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | 44 |
| 8 | 305.2 Collecting & Impounding reservoirs | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 372 | 186 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 25 | 25 | 25 | 25 | 25 | 21 | 25 | 25 | 25 | 25 | 25 | 25 | 296 | 148 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 19 | 19 | 19 | 19 | 19 | 23 | 19 | 19 | 19 | 19 | 19 | 19 | 232 | 116 |
| 13 | 310.2 Power Generation Equipment | 57 | 57 | 57 | 57 | 57 | 56 | 57 | 57 | 57 | 57 | 57 | 57 | 683 | 341 |
| 14 | 311.2 Pumping Equipment | 79 | 79 | 79 | 79 | 79 | 76 | 79 | 79 | 79 | 79 | 79 | 79 | 945 | 472 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 19 | 320.3 Water Treatment Equipment | 30 | 30 | 30 | 30 | 30 | 27 | 30 | 30 | 30 | 30 | 30 | 30 | 357 | 178 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 2 | 2 | 2 | 2 | 2 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 22 | 11 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 2 | 2 | 2 | 2 | 2 | (3) | 2 | 2 | 2 | 2 | 2 | 2 | 19 | 9 |
| 25 | 330.4 Distribution Reservoirs | 1 | 1 | 1 | 1 | 1 | (5) | 1 | 1 | 1 | 1 | 1 | 1 | 6 | 3 |
| 26 | 331.4 Transmission & Distribution | 17 | 17 | 17 | 17 | 17 | 22 | 17 | 17 | 17 | 17 | 17 | 17 | 209 | 105 |
| 27 | 333.4 Services | 15 | 15 | 15 | 15 | 15 | 20 | 15 | 15 | 15 | 15 | 15 | 15 | 185 | 93 |
| 28 | 334.4 Meters & Meter Installation | 86 | 86 | 86 | 86 | 86 | 90 | 86 | 86 | 86 | 86 | 86 | 86 | 1,036 | 518 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 30 | 339.4 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 6 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 14 | 14 | 14 | 14 | 14 | 15 | 14 | 14 | 14 | 14 | 14 | 14 | 169 | 85 |
| 34 | 340.5 Office Furniture & Equipment | 23 | 23 | 23 | 23 | 23 | 26 | 23 | 23 | 23 | 23 | 23 | 23 | 279 | 140 |
| 35 | 340.51 Computer Equipment | 154 | 154 | 154 | 154 | 154 | 159 | 154 | 154 | 154 | 154 | 154 | 154 | 1,853 | 927 |
| 36 | 341.5 Transportation Equipment | 89 | 89 | 89 | 89 | 89 | 90 | 89 | 89 | 89 | 89 | 89 | 89 | 1,069 | 535 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 12 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 12 | 12 | 12 | 12 | 145 | 73 |
| 39 | 344.5 Laboratory Equipment | 12 | 12 | 12 | 12 | 12 | 9 | 12 | 12 | 12 | 12 | 12 | 12 | 141 | 70 |
| 40 | 345.5 Power Operated Equipment | 19 | 19 | 19 | 19 | 19 | 13 | 19 | 19 | 19 | 19 | 19 | 19 | 222 | 111 |
| 41 | 346.5 Communication Equipment | 10 | 10 | 10 | 10 | 10 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 61 |
| 42 | 347.5 Miscellaneous Equipment | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 18 |
| 43 | 348.5 Other Tangible Plant | 9 | 9 | 9 | 9 | 9 | 3 | 9 | 9 | 9 | 9 | 9 | 9 | 102 | 51 |
| 44 | **INTANGIBLE PLANT** | 4 | 4 | 4 | 4 | 4 | (4) | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 19 |
| 45 | **SUPPLY & PUMPING** | 218 | 218 | 218 | 218 | 218 | 217 | 218 | 218 | 218 | 218 | 218 | 218 | 2,615 | 1,307 |
| 46 | **WATER TREATMENT PLANT** | 45 | 45 | 45 | 45 | 45 | 40 | 45 | 45 | 45 | 45 | 45 | 45 | 535 | 267 |
| 47 | ***TRANSMISSION & DISTRIBUTION*** | 122 | 122 | 122 | 122 | 122 | 129 | 122 | 122 | 122 | 122 | 122 | 122 | 1,471 | 736 |
| 48 | **GENERAL PLANT** | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 4,140 | 2,073 |
| 49 | **TOTAL GROSS ADDITIONS** | 734 | 734 | 734 | 734 | 734 | 727 | 734 | 734 | 734 | 734 | 734 | 734 | 8,801 | 4,402 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | ***SOURCE OF SUPPLY & PUMPING*** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | *310.2 Power Generation Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | *339.3 Other Plant & Miscellaneous* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | *335.4 Hydrants* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | *342.5 Stores Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | ***INTANGIBLE PLANT*** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 212 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 49 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 871 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 4,747 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 2,510 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 2,789 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 3,416 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 6,207 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | (4) | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 1,233 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 2,436 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 11 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 252 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 41 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 2,454 | 12.75% | 313 |
| 27 | 333.4 Services | 2,039 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 4,021 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 25 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 141 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 1,592 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 2,064 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 5,444 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 5,144 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 22 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,250 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 377 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 2,250 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 626 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 155 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 723 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 262 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 20,536 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 3,680 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 8,973 | 3.49% | 313 |
| 48 | **GENERAL PLANT** | 19,647 | 0.00% | 0 |
| 49 | **TOTAL** | 53,098 | 0.59% | 313 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | *0* |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **04/30/89 Balance Per County Resolution Dated 04/24/90** | 13,720 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 225 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 225 |
| 35 | **12/31/89 Balance** | 13,945 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 450 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 450 |
| 42 | **12/31/90 Balance** | 14,395 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 14,395 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 475 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 475 |
| 8 | **12/31/91 Balance** | 14,870 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 1,000 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,000 |
| 15 | **12/31/92 Balance** | 15,870 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 500 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 500 |
| 22 | **12/31/93 Balance** | 16,370 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | **12/31/94 Balance** | 16,370 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 16,370 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 0 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross Up Refunds | 36 |
| 42 | 1996 Net Additions | 36 |
| 43 | **12/31/96 Balance** | 16,406 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/12/95 11:40 AM A11W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Classification | (2) 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) 1996 AVERAGE BALANCE Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance | (10) 1996 NON-USED & USEFUL Percentage | (11) Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 36 | 36 | 0 | 36 | 36 | 0.00% | 0 |
| 2 | Line/Main Extensions | 225 | 0 | 225 | 0 | 225 | 225 | 0 | 225 | 0.00% | 0 |
| 3 | Meter Installation Fees | 3,550 | 0 | 3,550 | 0 | 3,550 | 3,550 | 0 | 3,550 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.98% | 0 |
| 5 | Cont. Prpty Other than Lines | 12,595 | 0 | 12,595 | 0 | 12,595 | 12,595 | 0 | 12,595 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 16,370 | 0 | 16,370 | 36 | 16,406 | 16,370 | 36 | 16,406 | 0.00% | 0 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 0 | 225 |
| 3 | Meter Installation Fees | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 3,550 | 0 | 3,550 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 12,595 | 0 | 12,595 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL WATER CIAC** | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 16,370 | 0 | 16,370 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
*Page 3 of 8*
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | *Contributed Lines* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL GROSS ADDITIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | *Meter Installation Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | *Cont. Prpty Other than Lines* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **04/30/89 Balance Per County Resolution Dated 04/24/90** | 1,481 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 149 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 149 |
| 35 | **12/31/89 Balance** | 1,630 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 343 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 343 |
| 42 | **12/31/90 Balance** | 1,973 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 1,973 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 378 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 378 |
| 8 | **12/31/91 Balance** | 2,351 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 414 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 414 |
| 15 | **12/31/92 Balance** | 2,765 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 432 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 432 |
| 22 | **12/31/93 Balance** | 3,197 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 440 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 440 |
| 29 | **12/31/94 Balance** | 3,637 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 443 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 443 |
| 36 | **12/31/95 Balance** | 4,080 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 658 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 658 |
| 43 | **12/31/96 Balance** | 4,738 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 0.00% | 0 |
| 2 | Line/Main Extensions | 54 | 5 | 59 | 0 | 59 | 57 | 0 | 57 | 0.00% | 0 |
| 3 | Meter Installation Fees | 514 | 178 | 692 | 0 | 692 | 603 | 0 | 603 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3.49% | 0 |
| 5 | Cont. Prpty Other than Lines | 3,513 | 474 | 3,987 | 0 | 3,987 | 3,750 | 0 | 3,750 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 4,081 | 658 | 4,739 | 0 | 4,739 | 4,411 | 0 | 4,411 | 0.00% | 0 |

Column:
(10) from Schedule A-9 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Ave. Utility Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | Line/Main Extensions | 54 | 54 | 54 | 54 | 54 | 54 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 5 | 57 |
| 3 | Meter Installation Fees | 514 | 529 | 544 | 559 | 574 | 589 | 602 | 617 | 632 | 647 | 662 | 677 | 692 | 178 | 603 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 3,513 | 3,553 | 3,593 | 3,633 | 3,673 | 3,713 | 3,747 | 3,787 | 3,827 | 3,867 | 3,907 | 3,947 | 3,987 | 474 | 3,750 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL ACC. AMORT. CIAC** | 4,081 | 4,136 | 4,191 | 4,246 | 4,301 | 4,356 | 4,409 | 4,464 | 4,519 | 4,574 | 4,629 | 4,684 | 4,739 | 658 | 4,411 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 3 | Meter Installation Fees | 15 | 15 | 15 | 15 | 15 | 13 | 15 | 15 | 15 | 15 | 15 | 15 | 178 | 89 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 40 | 40 | 40 | 40 | 40 | 34 | 40 | 40 | 40 | 40 | 40 | 40 | 474 | 237 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 55 | 55 | 55 | 55 | 55 | 53 | 55 | 55 | 55 | 55 | 55 | 55 | 658 | 330 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 8
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 3 | Meter Installation Fees | 15 | 15 | 15 | 15 | 15 | 13 | 15 | 15 | 15 | 15 | 15 | 15 | 178 | 89 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 40 | 40 | 40 | 40 | 40 | 34 | 40 | 40 | 40 | 40 | 40 | 40 | 474 | 237 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL GROSS ADDITIONS | 55 | 55 | 55 | 55 | 55 | 53 | 55 | 55 | 55 | 55 | 55 | 55 | 658 | 330 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | TOTAL | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | PRESENT ANNUAL AFUDC RATE = | | see below | (b) |
| 13 | | | | | | |
| 14 | | | PROPOSED ANNUAL AFUDC RATE = | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | PROPOSED MONTHLY AFUDC RATE = | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | CALCULATION OF PROPOSED MONTHLY AFUDC RATE | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% | (d) | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |

7/12/95 2:21 PM A15W1.XLS

Note: May not cross foot due to rounding.

**SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996**
**SUMMARY**

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (1) PLANT NAME | (2) PLANT TYPE | (3) COUNTY | (4) ORDER NO. | (5) AFUDC RATES PRESENT ANNUAL | (6) PROPOSED ANNUAL | (7) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park M | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) PROPOSED ANNUAL | (14) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washington | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | PROPOSED ANNUAL | PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |

7/12/95 2:21 PM A15W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 0.63% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | TOTAL CASH | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,406 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,262 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,945) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | TOTAL LIABILITIES | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,842 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,265 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,978 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,116 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,090,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,061,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid In Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,348,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,981 | 581,849 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions in Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,467) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS BALANCE** | | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| 1 | 04/30/89 Balance Per County Resolution | 0 | | 04/30/89 Balance Per County Resolution | 0 | |
| 2 | *Dated 04/24/90* | 0 | | Dated 04/24/90 Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 Adjusted Balance | 0 | |
| | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 BALANCE | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 BALANCE | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 BALANCE | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 BALANCE | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 BALANCE** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | Supporting Schedules | Recap Schedules |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 0.70% | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % | 0.59% | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - WATER - 1996
### DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | **1996 PRESENT OPERATING INCOME** | | | **1996 REQUESTED OPERATING INCOME** | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 44,703 | 0 | 44,703 | 8,701 | 53,404 | 19.46% | B-4(W),B-3(W) |
| 3 | Other Revenue | 820 | 0 | 820 | 0 | 820 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 45,523 | 0 | 45,523 | 8,701 | 54,224 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 37,997 | 2,090 | 40,086 | 0 | 40,086 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 8,116 | 0 | 8,116 | 0 | 8,116 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 5,704 | 87 | 5,792 | 392 (A) | 6,184 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (5,163) | (839) | (6,002) | 3,205 (B) | (2,797) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 46,654 | 1,338 | 47,992 | 3,597 | 51,589 | | |
| 12 | **NET OPERATING INCOME** | (1,131) | (1,338) | (2,469) | 5,104 | 2,635 | | |
| 13 | **RATE BASE** | 119,969 | (36) | 119,933 | | 119,933 | | A-1(W) |
| 14 | **RATE OF RETURN** | (0.94%) | | (2.06%) | | 2.20% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 44,703 | 0 | 44,703 | 25,302 | 70,005 | 56.60% | B-4(W),B-3(W) |
| 3 | Other Revenue | 820 | 0 | 820 | 0 | 820 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 45,523 | 0 | 45,523 | 25,302 | 70,825 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 37,997 | 2,090 | 40,086 | 0 | 40,086 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 8,116 | 0 | 8,116 | 0 | 8,116 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 5,704 | 87 | 5,792 | 1,139 (A) | 6,931 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (5,163) | (839) | (6,002) | 9,321 (B) | 3,319 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 46,654 | 1,338 | 47,992 | 10,460 | 58,452 | | |
| 12 | **NET OPERATING INCOME** | (1,131) | (1,338) | (2,469) | 14,842 | 12,373 | | |
| 13 | **RATE BASE** | 119,969 | (36) | 119,933 | | 119,933 | | A-1(W) |
| 14 | **RATE OF RETURN** | (0.94%) | | (2.06%) | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -7.99% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 2.20% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 119,933 | 119,933 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 12,373 | 2,635 | | |
| 7 | Adjusted Income Under Present Rates | (2,469) | (2,469) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 14,842 | 5,104 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 24,163 | 8,309 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 25,302 | 8,701 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 24,163 | 8,309 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 9,321 | 3,205 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 1,139 | 392 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 14,842 | 5,104 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. N/A | 0 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 657 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 459 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 41 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | 0 | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 932 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 2,090 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 100 | |
| 37 | | | |
| 38 | 2 N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (13) | |
| 43 | | | |
| 44 | | 87 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (839) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (839) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 1,338 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

**FPSC**
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 44,703 | 0 | 44,703 |
| 4 | 461.2 Metered - Commercial | 0 | 0 | 0 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 0 | 0 | 0 |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | 0 |
| 8 | Subtotal Water Sales | 44,703 | 0 | 44,703 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 0 | 0 | 0 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 0 | 0 | 0 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 Unbilled Revenues | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 0 | 0 | 0 |
| 18 | **TOTAL WATER SALES** | 44,703 | 0 | 44,703 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 820 | 0 | 820 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 820 | 0 | 820 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 45,523 | 0 | 45,523 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 Salaries & Wages - Employees | 19,567 | 1,253 | 20,819 | 10,905 | 520 | 11,425 | 2,389 | 247 | 2,637 | 6,272 | 486 | 6,758 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits (1) | 4,890 | 80 | 4,970 | 2,725 | 0 | 2,725 | 597 | 33 | 630 | 1,567 | 47 | 1,614 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 2,993 | 14 | 3,008 | 2,880 | 0 | 2,880 | 8 | 0 | 8 | 105 | 14 | 120 |
| 6 | 616 Fuel for Power Production | 102 | 0 | 102 | 102 | 0 | 102 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 603 | 0 | 603 | 603 | 0 | 603 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 3,312 | 75 | 3,387 | 2,898 | 0 | 2,898 | 127 | 13 | 140 | 287 | 62 | 349 |
| 9 | 631 Contractual Services - Eng. | 48 | 0 | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 48 | 0 | 48 |
| 10 | 632 Contractual Services - Acct. | 255 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 255 | 0 | 255 |
| 11 | 633 Contractual Services - Legal | 154 | 0 | 154 | 0 | 0 | 0 | 0 | 0 | 0 | 154 | 0 | 154 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 549 | 212 | 761 | 152 | 27 | 179 | 0 | 0 | 0 | 397 | 185 | 582 |
| 14 | 641 Rental of Real Building/Real Property | 228 | 36 | 264 | 0 | 0 | 0 | 0 | 0 | 0 | 228 | 36 | 264 |
| 15 | 642 Rental of Equipment | 13 | 6 | 20 | 3 | 0 | 3 | 0 | 0 | 0 | 10 | 6 | 17 |
| 16 | 650 Transportation Expense | 1,060 | 17 | 1,076 | 858 | 0 | 858 | 90 | 11 | 101 | 112 | 6 | 117 |
| 17 | 656 Insurance - Vehicle | 175 | 0 | 175 | 0 | 0 | 0 | 0 | 0 | 0 | 175 | 0 | 175 |
| 18 | 657 Insurance - General Liability | 360 | 75 | 435 | 0 | 0 | 0 | 0 | 0 | 0 | 360 | 75 | 435 |
| 19 | 658 Insurance - Workman's Comp (2) | 334 | 4 | 338 | 186 | 0 | 186 | 41 | 2 | 43 | 107 | 1 | 109 |
| 20 | 659 Insurance - Other | 36 | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 0 | 36 |
| 21 | 660 Advertising Expense | 39 | 35 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | 35 | 74 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 Reg. Comm. Exp. - Other | 85 | 0 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 85 | 0 | 85 |
| 24 | 670 Bad Debt Expense | 313 | 34 | 347 | 0 | 0 | 0 | 313 | 34 | 347 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 2,880 | 249 | 3,130 | 324 | 0 | 324 | 784 | 45 | 830 | 1,772 | 204 | 1,976 |
| 26 | **TOTAL WATER O & M EXPENSES** | 37,997 | 2,090 | 40,086 | 21,636 | 547 | 22,183 | 4,349 | 386 | 4,736 | 12,011 | 1,156 | 13,168 |

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.

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 1,616 | 1,483 | 1,713 | 1,647 | 1,673 | 1,641 | 1,648 | 1,647 | 1,604 | 1,856 | 1,596 | 1,638 | 19,566 | 1,253 | 20,819 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 404 | 371 | 428 | 412 | 418 | 410 | 412 | 412 | 401 | 414 | 399 | 409 | 4,890 | 80 | 4,970 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 249 | 249 | 250 | 250 | 250 | 249 | 250 | 250 | 249 | 250 | 249 | 249 | 2,993 | 14 | 3,007 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 | 0 | 102 |
| 7 | 618.1-.8 Chemicals | 35 | 134 | 28 | 28 | 28 | 134 | 28 | 28 | 81 | 28 | 28 | 28 | 603 | 0 | 603 |
| 8 | 620.1-.8 Materials & Supplies | 184 | 380 | 284 | 332 | 281 | 383 | 177 | 381 | 278 | 280 | 178 | 177 | 3,313 | 75 | 3,388 |
| 9 | 631.1-.8 Contractual Services - Eng. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 0 | 48 |
| 10 | 632.1-.8 Contractual Services - Acct. | 21 | 20 | 22 | 22 | 22 | 21 | 21 | 21 | 21 | 22 | 21 | 21 | 255 | 0 | 255 |
| 11 | 633.1-.8 Contractual Services - Legal | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 154 | 0 | 154 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 34 | 35 | 32 | 37 | 36 | 136 | 40 | 40 | 40 | 40 | 39 | 40 | 549 | 212 | 761 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 19 | 18 | 20 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 228 | 36 | 264 |
| 15 | 642.1-.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 6 | 20 |
| 16 | 650.1-.8 Transportation Expense | 90 | 87 | 89 | 88 | 88 | 88 | 88 | 88 | 88 | 89 | 88 | 86 | 1,060 | 17 | 1,077 |
| 17 | 656.1-.8 Insurance - Vehicle | 14 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 175 | 0 | 175 |
| 18 | 657.1-.8 Insurance - General Liability | 30 | 28 | 31 | 31 | 30 | 30 | 30 | 30 | 30 | 31 | 29 | 30 | 360 | 75 | 435 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 28 | 25 | 29 | 28 | 29 | 28 | 28 | 28 | 27 | 28 | 27 | 26 | 335 | 4 | 339 |
| 20 | 659.1-.8 Insurance - Other | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 0 | 36 |
| 21 | 660.1-.8 Advertising Expense | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 39 | 35 | 74 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 85 | 0 | 85 |
| 24 | 670.1-.8 Bad Debt Expense | 26 | 24 | 26 | 26 | 26 | 26 | 27 | 26 | 26 | 27 | 26 | 26 | 313 | 34 | 347 |
| 25 | 675.1-.8 Miscellaneous Expenses | 247 | 228 | 267 | 248 | 248 | 249 | 234 | 234 | 230 | 237 | 228 | 231 | 2,881 | 249 | 3,130 |
| 26 | **TOTAL WATER O & M EXPENSES** | 3,028 | 3,126 | 3,264 | 3,215 | 3,296 | 3,461 | 3,048 | 3,251 | 3,140 | 3,166 | 2,973 | 3,031 | 37,999 | 2,090 | 40,089 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

**FPSC**
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 901 | 806 | 973 | 911 | 944 | 921 | 917 | 918 | 887 | 920 | 888 | 916 | 10,905 | 520 | 11,425 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 225 | 202 | 243 | 228 | 236 | 230 | 229 | 229 | 222 | 230 | 222 | 229 | 2,725 | 0 | 2,725 |
| 4 | 610.1-.6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 Purchased Power | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 2,880 | 0 | 2,880 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 | 0 | 102 |
| 7 | 618.1-.6 Chemicals | 35 | 134 | 28 | 28 | 28 | 134 | 28 | 28 | 81 | 28 | 28 | 28 | 603 | 0 | 603 |
| 8 | 620.1-.6 Materials & Supplies | 150 | 347 | 248 | 297 | 245 | 349 | 142 | 346 | 244 | 244 | 142 | 142 | 2,898 | 0 | 2,898 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | 2 | 4 | (2) | 3 | 3 | 103 | 7 | 7 | 7 | 6 | 7 | 7 | 152 | 27 | 179 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 |
| 16 | 650.1-.6 Transportation Expense | 73 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 858 | 0 | 858 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 15 | 14 | 17 | 16 | 16 | 16 | 16 | 16 | 15 | 16 | 15 | 16 | 186 | 0 | 186 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 35 | 28 | 48 | 31 | 33 | 37 | 18 | 19 | 18 | 20 | 19 | 18 | 324 | 0 | 324 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 1,677 | 1,847 | 1,867 | 1,824 | 1,919 | 2,101 | 1,669 | 1,874 | 1,786 | 1,775 | 1,632 | 1,667 | 21,636 | 547 | 22,183 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

**FPSC**
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 200 | 182 | 202 | 201 | 201 | 198 | 204 | 202 | 197 | 204 | 197 | 201 | 2,389 | 247 | 2,637 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits (1) | 50 | 46 | 51 | 50 | 50 | 50 | 51 | 50 | 49 | 51 | 49 | 50 | 597 | 33 | 630 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 8 | 0 | 8 |
| 6 | 616.7 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials & Supplies | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 10 | 11 | 10 | 11 | 127 | 13 | 140 |
| 9 | 631.7 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 8 | 7 | 8 | 8 | 8 | 7 | 8 | 8 | 7 | 8 | 7 | 8 | 90 | 11 | 101 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp (2) | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 | 2 | 43 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 26 | 24 | 26 | 26 | 26 | 26 | 27 | 26 | 26 | 27 | 26 | 26 | 313 | 34 | 347 |
| 25 | 675.7 Miscellaneous Expenses | 66 | 60 | 66 | 66 | 66 | 65 | 67 | 66 | 65 | 67 | 65 | 66 | 784 | 45 | 830 |
| 26 | **TOTAL WATER ALLOCATED CUST ACCTS EXP.** | 363 | 332 | 368 | 365 | 366 | 361 | 371 | 367 | 358 | 372 | 359 | 367 | 4,349 | 386 | 4,736 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 Salaries & Wages - Employees | 515 | 495 | 537 | 536 | 528 | 522 | 526 | 527 | 520 | 532 | 513 | 521 | 6,272 | 486 | 6,758 |
| 2 | 603.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 Employee Pensions & Benefits (1) | 129 | 124 | 134 | 134 | 132 | 130 | 132 | 132 | 130 | 133 | 128 | 130 | 1,567 | 47 | 1,614 |
| 4 | 610.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 Purchased Power | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 105 | 14 | 120 |
| 6 | 616.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 Materials & Supplies | 24 | 23 | 25 | 25 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 24 | 287 | 62 | 349 |
| 9 | 631.8 Contractual Services - Eng. | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 | 0 | 48 |
| 10 | 632.8 Contractual Services - Acct. | 21 | 20 | 22 | 22 | 22 | 21 | 21 | 21 | 21 | 22 | 21 | 21 | 255 | 0 | 255 |
| 11 | 633.8 Contractual Services - Legal | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 154 | 0 | 154 |
| 12 | 634.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 Contractual Services - Other | 33 | 31 | 34 | 34 | 33 | 33 | 33 | 33 | 33 | 34 | 32 | 33 | 397 | 185 | 582 |
| 14 | 641.8 Rental of Real Building/Real Property | 19 | 18 | 20 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 228 | 36 | 264 |
| 15 | 642.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 6 | 17 |
| 16 | 650.8 Transportation Expense | 9 | 9 | 10 | 10 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 112 | 6 | 117 |
| 17 | 656.8 Insurance - Vehicle | 14 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 175 | 0 | 175 |
| 18 | 657.8 Insurance - General Liability | 30 | 28 | 31 | 31 | 30 | 30 | 30 | 30 | 30 | 31 | 29 | 30 | 360 | 75 | 435 |
| 19 | 658.8 Insurance - Workman's Comp (2) | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 107 | 1 | 109 |
| 20 | 659.8 Insurance - Other | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 0 | 36 |
| 21 | 660.8 Advertising Expense | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 39 | 35 | 74 |
| 22 | 666.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 Reg. Comm. Exp. - Other | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 85 | 0 | 85 |
| 24 | 670.8 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 Miscellaneous Expenses | 146 | 140 | 152 | 151 | 149 | 147 | 149 | 149 | 147 | 150 | 145 | 147 | 1,772 | 204 | 1,976 |
| 26 | TOTAL WATER ALLOCATED A & G EXPENSES | 987 | 947 | 1,029 | 1,027 | 1,011 | 999 | 1,008 | 1,009 | 996 | 1,018 | 982 | 997 | 12,011 | 1,156 | 13,168 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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

**FPSC**
**Schedule: B-5(W)**
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 Salaries & Wages - Employees | 19,330 | 1,135 | (898) | 19,567 | 0 | 211 | 109 | 0 | 0 | 932 | 1,253 | 20,819 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 4,800 | 89 | 0 | 4,890 | 0 | 53 | 27 | 0 | 0 | 0 | 80 | 4,970 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 3,005 | 0 | (12) | 2,993 | 0 | 14 | 0 | 0 | 0 | 0 | 14 | 3,008 |
| 6 | 616.1-.8 Fuel for Power Production | 100 | 2 | 0 | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 7 | 618.1-.8 Chemicals | 591 | 12 | 0 | 603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 603 |
| 8 | 620.1-.8 Materials & Supplies | 3,291 | 64 | (43) | 3,312 | 0 | 26 | 36 | 14 | 0 | 0 | 75 | 3,387 |
| 9 | 631.1-.8 Contractual Services - Eng. | 52 | 1 | (5) | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 10 | 632.1-.8 Contractual Services - Acct. | 277 | 5 | (26) | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 11 | 633.1-.8 Contractual Services - Legal | 167 | 3 | (16) | 154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 579 | 11 | (42) | 549 | 0 | 66 | 119 | 27 | 0 | 0 | 212 | 761 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 247 | 5 | (24) | 228 | 0 | 36 | 0 | 0 | 0 | 0 | 36 | 264 |
| 15 | 642.1-.8 Rental of Equipment | 15 | 0 | (1) | 13 | 0 | 5 | 1 | 0 | 0 | 0 | 6 | 20 |
| 16 | 650.1-.8 Transportation Expense | 1,060 | 21 | (21) | 1,060 | 0 | 17 | 0 | 0 | 0 | 0 | 17 | 1,076 |
| 17 | 656.1-.8 Insurance - Vehicle | 190 | 4 | (18) | 175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 175 |
| 18 | 657.1-.8 Insurance - General Liability | 390 | 8 | (37) | 360 | 0 | 75 | 0 | 0 | 0 | 0 | 75 | 435 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 346 | (12) | 0 | 334 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 338 |
| 20 | 659.1-.8 Insurance - Other | 39 | 1 | (4) | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 21 | 660.1-.8 Advertising Expense | 42 | 1 | (4) | 39 | 0 | 0 | 35 | 0 | 0 | 0 | 35 | 74 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 94 | 0 | (9) | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 24 | 670.1-.8 Bad Debt Expense | 339 | 0 | (26) | 313 | 0 | 34 | 0 | 0 | 0 | 0 | 34 | 347 |
| 25 | 675.1-.8 Miscellaneous Expenses | 3,086 | 60 | (266) | 2,880 | 0 | 118 | 132 | 0 | 0 | 0 | 249 | 3,130 |
| 26 | **TOTAL WATER O & M EXPENSES** | 38,039 | 1,410 | (1,451) | 37,997 | 0 | 657 | 459 | 41 | 0 | 932 | 2,090 | 40,086 |

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).



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

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

**FPSC**
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | |
| Line No. | | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.6 | Salaries & Wages - Employees | 10,300 | 605 | 0 | 10,905 | 0 | 0 | 0 | 0 | 0 | 520 | 520 | 11,425 |
| 2 | 603.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 | Employee Pensions & Benefits (1) | 2,558 | 167 | 0 | 2,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,725 |
| 4 | 610.1-.6 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 | Purchased Power | 2,880 | 0 | 0 | 2,880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,880 |
| 6 | 616.1-.6 | Fuel for Power Production | 100 | 2 | 0 | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 7 | 618.1-.6 | Chemicals | 591 | 12 | 0 | 603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 603 |
| 8 | 620.1-.6 | Materials & Supplies | 2,843 | 55 | (0) | 2,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,898 |
| 9 | 631.1-.6 | Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 | Contractual Services - Legal | 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 |
| 13 | 635.1-.6 | Contractual Services - Other | 150 | 3 | (0) | 152 | 0 | 0 | 0 | 27 | 0 | 0 | 27 | 179 |
| 14 | 641.1-.6 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 | Rental of Equipment | 3 | 0 | (0) | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 16 | 650.1-.6 | Transportation Expense | 842 | 16 | (0) | 858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 858 |
| 17 | 656.1-.6 | Insurance - Vehicle | 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 |
| 19 | 658.1-.6 | Insurance - Workman's Comp (2) | 184 | 2 | 0 | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186 |
| 20 | 659.1-.6 | Insurance - Other | 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 |
| 22 | 666.1-.6 | Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 | Miscellaneous Expenses | 318 | 6 | (0) | 324 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 324 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | | 20,769 | 868 | (1) | 21,636 | 0 | 0 | 0 | 27 | 0 | 520 | 547 | 22,183 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

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

**FPSC**
**Schedule: B-5(W)**
***Page 8 Of 9***
**Preparer: Kimball**

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | |
| Line No. | | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.7 | Salaries & Wages - Employees | 2,491 | 146 | (248) | 2,389 | 0 | 133 | 0 | 0 | 0 | 114 | 247 | 2,637 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 619 | (21) | 0 | 597 | 0 | 33 | 0 | 0 | 0 | 0 | 33 | 630 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 9 | 0 | (1) | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 138 | 3 | (13) | 127 | 0 | 13 | 0 | 0 | 0 | 0 | 13 | 140 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 97 | 2 | (9) | 90 | 0 | 11 | 0 | 0 | 0 | 0 | 11 | 101 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 45 | (4) | 0 | 41 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 43 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | *Bad Debt Expense* | 339 | 0 | (26) | 313 | 0 | 34 | 0 | 0 | 0 | 0 | 34 | 347 |
| 25 | 675.7 | Miscellaneous Expenses | 849 | 17 | (81) | 784 | 0 | 45 | 0 | 0 | 0 | 0 | 45 | 830 |
| 26 | | **TOTAL WATER O & M EXPENSES** | 4,586 | 142 | (378) | 4,349 | 0 | 273 | 0 | 0 | 0 | 114 | 386 | 4,736 |

*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).





Note: May not cross foot due to rounding.

**SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996**
**UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)**

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

**FPSC**
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 6,539 | 384 | (651) | 6,272 | 0 | 78 | 109 | 0 | 0 | 299 | 486 | 6,758 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 1,624 | (56) | 0 | 1,567 | 0 | 19 | 27 | 0 | 0 | 0 | 47 | 1,614 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 116 | 0 | (11) | 105 | 0 | 14 | 0 | 0 | 0 | 0 | 14 | 120 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 311 | 6 | (30) | 287 | 0 | 13 | 36 | 14 | 0 | 0 | 62 | 349 |
| 9 | 631.8 | Contractual Services - Eng. | 52 | 1 | (5) | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 10 | 632.8 | Contractual Services - Acct. | 277 | 5 | (26) | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 11 | 633.8 | Contractual Services - Legal | 167 | 3 | (16) | 154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 430 | 8 | (41) | 397 | 0 | 66 | 119 | 0 | 0 | 0 | 185 | 582 |
| 14 | 641.8 | Rental of Real Building/Real Property | 247 | 5 | (24) | 228 | 0 | 36 | 0 | 0 | 0 | 0 | 36 | 264 |
| 15 | 642.8 | Rental of Equipment | 11 | 0 | (1) | 10 | 0 | 5 | 1 | 0 | 0 | 0 | 6 | 17 |
| 16 | 650.8 | Transportation Expense | 121 | 2 | (12) | 112 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 117 |
| 17 | 656.8 | Insurance - Vehicle | 190 | 4 | (18) | 175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 175 |
| 18 | 657.8 | Insurance - General Liability | 390 | 8 | (37) | 360 | 0 | 75 | 0 | 0 | 0 | 0 | 75 | 435 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 117 | (10) | 0 | 107 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 109 |
| 20 | 659.8 | Insurance - Other | 39 | 1 | (4) | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 21 | 660.8 | Advertising Expense | 42 | 1 | (4) | 39 | 0 | 0 | 35 | 0 | 0 | 0 | 35 | 74 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 94 | 0 | (9) | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 1,918 | 37 | (184) | 1,772 | 0 | 72 | 132 | 0 | 0 | 0 | 204 | 1,976 |
| 26 | | TOTAL WATER O & M EXPENSES | 12,684 | 399 | (1,072) | 12,011 | 0 | 385 | 459 | 14 | 0 | 299 | 1,156 | 13,168 |

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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**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 1 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 % |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 19,330 | 20,819 | 1,489 | 7.71% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 4,800 | 4,970 | 169 | 3.52% |
| 4 | 610.1-.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.1-.8 | Purchased Power | 3,005 | 3,008 | 3 | 0.08% |
| 6 | 616.1-.8 | Fuel for Power Production | 100 | 102 | 2 | 2.00% |
| 7 | 618.1-.8 | Chemicals | 591 | 603 | 12 | 2.03% |
| 8 | 620.1-.8 | Materials & Supplies | 3,292 | 3,387 | 96 | 2.91% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 52 | 48 | (4) | (7.63%) |
| 10 | 632.1-.8 | Contractual Services - Acct. | 277 | 255 | (21) | (7.63%) |
| 11 | 633.1-.8 | Contractual Services - Legal | 167 | 154 | (13) | (7.63%) |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 580 | 761 | 181 | 31.28% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 247 | 264 | 17 | 6.84% |
| 15 | 642.1-.8 | Rental of Equipment | 14 | 20 | 5 | 37.42% |
| 16 | 650.1-.8 | Transportation Expense | 1,060 | 1,076 | 16 | 1.52% |
| 17 | 656.1-.8 | Insurance - Vehicle | 190 | 175 | (14) | (7.63%) |
| 18 | 657.1-.8 | Insurance - General Liability | 390 | 435 | 45 | 11.54% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 346 | 338 | (8) | (2.26%) |
| 20 | 659.1-.8 | Insurance - Other | 39 | 36 | (3) | (7.63%) |
| 21 | 660.1-.8 | Advertising Expense | 42 | 74 | 32 | 75.65% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 94 | 85 | (9) | (9.54%) |
| 24 | 670.1-.8 | Bad Debt Expense | 339 | 347 | 8 | 2.35% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 3,086 | 3,130 | 44 | 1.43% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 38,039 | 40,086 | 2,047 | 5.38% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 37,945 | 40,001 | 2,056 | 5.42% |

NOTE: See Volume II for variance explanations.



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 / 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. | 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 | 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 - CUSTOMER ACCOUNTS (.7) - 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 3 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 % |
| 1 | 601.7 | Salaries & Wages - Employees | 2,491 | 2,637 | 146 | 5.86% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 619 | 630 | 12 | 1.94% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 9 | 8 | (1) | (11.56%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 138 | 140 | 3 | 2.18% |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 97 | 101 | 4 | 4.11% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 45 | 43 | (1) | (2.24%) |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 339 | 347 | 8 | 2.36% |
| 25 | 675.7 | Miscellaneous Expenses | 849 | 830 | (20) | (2.36%) |
| 26 | **TOTAL WATER O & M EXPENSES** | | 4,586 | 4,736 | 151 | 3.29% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 4,586 | 4,736 | 151 | 3.29% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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) |
|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 6,539 | 6,758 | 219 | 3.35% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 1,624 | 1,614 | (10) | (0.62%) |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 116 | 120 | 3 | 2.58% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 311 | 349 | 38 | 12.21% |
| 9 | 631.8 | Contractual Services - Eng. | 52 | 48 | (4) | (7.68%) |
| 10 | 632.8 | Contractual Services - Acct. | 277 | 255 | (21) | (7.59%) |
| 11 | 633.8 | Contractual Services - Legal | 167 | 154 | (13) | (7.80%) |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 430 | 582 | 152 | 35.37% |
| 14 | 641.8 | Rental of Real Building/Real Property | 247 | 264 | 17 | 6.88% |
| 15 | 642.8 | Rental of Equipment | 11 | 17 | 5 | 44.18% |
| 16 | 650.8 | Transportation Expense | 121 | 117 | (4) | (3.31%) |
| 17 | 656.8 | Insurance - Vehicle | 190 | 175 | (14) | (7.38%) |
| 18 | 657.8 | Insurance - General Liability | 390 | 435 | 45 | 11.55% |
| 19 | 658.8 | Insurance - Workman's Comp | 117 | 109 | (8) | (6.84%) |
| 20 | 659.8 | Insurance - Other | 39 | 36 | (3) | (7.75%) |
| 21 | 660.8 | Advertising Expense | 42 | 74 | 32 | 75.81% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 94 | 85 | (9) | (9.59%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 1,918 | 1,976 | 58 | 3.02% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 12,684 | 13,168 | 483 | 3.81% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 12,590 | 13,083 | 492 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

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 [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1996 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |

| Line No. | Amortization of Rate Case Expense: | | (A) Total FPSC Filed | (B) Water |
|---|---|---|---|---|
| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | |
| 50 | Charlotte | N/A | $2,653 | 0 |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 0 |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 0 |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 0 |
| 54 | | | 854,174 | 0 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 0 |
| 58 | | | 1,427,241 | 0 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * |
| 60 | Annual Amortization | | $570,354 | $0 * |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * |
| 64 | % of Total | | 100.000000% | 0.000000% * |
| 65 | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $80 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Walter | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $185,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

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

| Line No. | (1) Date | (2) Description | (3) Total Water Cost | (4) How often to repeat |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

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

**FPSC**
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |

| 10 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 11 | | | |
| 12 | (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W) |
| 13 | | | |
| 14 | (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| 15 | | | |
| 16 | (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W) |
| 17 | | | |
| 18 | (D) Working Capital | Average No. of Customers (Total Company) | A-17 (W) |
| 19 | | | |
| 20 | (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-1 (W) |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |

| 28 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 31 | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 33 | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| 35 | | | |
| 36 | (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-5 (W) |
| 37 | | | |
| 38 | (E) Property Taxes | Net Taxable Value | B-15(W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. and Name | 1996 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 302.1 Franchise | 1,319 | 40 | 2.50% | 33 | 0 | 33 | 0.00% | 0 | 33 |
| 4 | 339.1 Other Plant & Misc. | 173 | 25 | 4.00% | 7 | 0 | 7 | 0.00% | 0 | 7 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 8,540 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 2,885 | 33 | 3.03% | 87 | 0 | 87 | 0.00% | 0 | 87 |
| 8 | 305.2 Collect. & Impound. | 18,575 | 50 | 2.00% | 372 | 0 | 372 | 0.00% | 0 | 372 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 Wells & Springs | 8,902 | 30 | 3.33% | 296 | 0 | 296 | 0.00% | 0 | 296 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12 | 309.2 Supply Mains | 8,116 | 35 | 2.86% | 232 | 0 | 232 | 0.00% | 0 | 232 |
| 13 | 310.2 Power Generation Equpi. | 13,662 | 20 | 5.00% | 683 | 0 | 683 | 0.00% | 0 | 683 |
| 14 | 311.2 Pumping Equipment | 18,892 | 20 | 5.00% | 945 | 0 | 945 | 0.00% | 0 | 945 |
| 15 | 339.2 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 7,969 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 5,148 | 33 | 3.03% | 156 | 0 | 156 | 0.00% | 0 | 156 |
| 19 | 320.3 Water Treatment Equip. | 7,836 | 22 | 4.55% | 357 | 0 | 357 | 0.00% | 0 | 357 |
| 20 | 321.3 Permeators | 0 | 5 | 20.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 Other Plant & Misc. | 556 | 25 | 4.00% | 22 | 0 | 22 | 0.00% | 0 | 22 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 4 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 626 | 33 | 3.03% | 19 | 0 | 19 | 0.00% | 0 | 19 |
| 25 | 330.4 Distr. Reservoirs | 222 | 37 | 2.70% | 6 | 0 | 6 | 0.00% | 0 | 6 |
| 26 | 331.4 Transmission & Distribution | 8,971 | 43 | 2.33% | 209 | 0 | 209 | 12.75% | 27 | 182 |
| 27 | 333.4 Services | 7,380 | 40 | 2.50% | 185 | 0 | 185 | 0.00% | 0 | 185 |
| 28 | 334.4 Meters & Meter Installation | 20,729 | 20 | 5.00% | 1,036 | 0 | 1,036 | 0.00% | 0 | 1,036 |
| 29 | 335.4 Hydrants | 168 | 45 | 2.22% | 4 | 0 | 4 | 0.00% | 0 | 4 |
| 30 | 339.4 Other Plant & Misc. | 295 | 25 | 4.00% | 12 | 0 | 12 | 0.00% | 0 | 12 |
| 31 | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 663 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 6,756 | 40 | 2.50% | 169 | 0 | 169 | 0.00% | 0 | 169 |
| 34 | 340.5 Office Furniture & Equipment | 4,175 | 15 | 6.67% | 279 | 0 | 279 | 0.00% | 0 | 279 |
| 35 | 340.51 Computer Equipment | 11,115 | 6 | 16.67% | 1,853 | 0 | 1,853 | 0.00% | 0 | 1,853 |
| 36 | 341.5 Transportation Equipment | 6,412 | 6 | 16.67% | 1,069 | 0 | 1,069 | 0.00% | 0 | 1,069 |
| 37 | 342.5 Stores Equipment | 60 | 18 | 5.56% | 3 | 0 | 3 | 0.00% | 0 | 3 |
| 38 | 343.5 Tools, Shop & Garage | 2,327 | 16 | 6.25% | 145 | 0 | 145 | 0.00% | 0 | 145 |
| 39 | 344.5 Laboratory Equipment | 2,110 | 15 | 6.67% | 141 | 0 | 141 | 0.00% | 0 | 141 |
| 40 | 345.5 Power Operated Equipment | 2,665 | 12 | 8.33% | 222 | 0 | 222 | 0.00% | 0 | 222 |
| 41 | 346.5 Communication Equipment | 1,209 | 10 | 10.00% | 121 | 0 | 121 | 0.00% | 0 | 121 |
| 42 | 347.5 Miscellaneous Equipment | 544 | 15 | 6.67% | 36 | 0 | 36 | 0.00% | 0 | 36 |
| 43 | 348.5 Other Tangible Plant | 1,023 | 10 | 10.00% | 102 | 0 | 102 | 0.00% | 0 | 102 |
| 44 | **INTANGIBLE PLANT** | 1,492 | | 2.68% | 40 | 0 | 40 | 0.00% | 0 | 40 |
| 45 | **SUPPLY & PUMPING** | 79,572 | | 3.29% | 2,615 | 0 | 2,615 | 0.00% | 0 | 2,615 |
| 46 | **WATER TREATMENT PLANT** | 21,509 | | 2.49% | 535 | 0 | 535 | 0.00% | 0 | 535 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 38,394 | | 3.83% | 1,471 | 0 | 1,471 | 1.84% | 27 | 1,444 |
| 48 | **GENERAL PLANT** | 39,061 | | 10.60% | 4,140 | 0 | 4,140 | 0.00% | 0 | 4,140 |
| 49 | **TOTAL DEPRECIATION EXPENSE** | 180,028 | | 4.89% | 8,801 | 0 | 8,801 | 0.31% | 27 | 8,774 |
| 50 | **LESS: AMORTIZATION OF CIAC** | | | | (658) | 0 | (658) | | 0 | (658) |
| 51 | **NET DEPRECIATION EXPENSE - WATER** | | | | 8,143 | 0 | 8,143 | | 27 | 8,116 |

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

**FPSC**
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | WATER CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 36 | 3.72% | 1 | 0 | 1 | 0.00% | 0 | 1 |
| 2 | Line/Main Extension Fees | 225 | 2.43% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 3 | Meter Installation Fees | 3,550 | 5.00% | 178 | 0 | 178 | 0.00% | 0 | 178 |
| 4 | Contributed Lines | 0 | 2.43% | 0 | 0 | 0 | 1.84% | 0 | 0 |
| 5 | Contributed Property Other Than Lines | 12,595 | 3.76% | 474 | 0 | 474 | 0.00% | 0 | 474 |
| 6 | Service Installation Fees | 0 | 2.51% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 16,406 | | 658 | 0 | 658 | | 0 | 658 |

Column:
(2) from A-12 (W)
*(3) from B-13 (W) (page 3 of 3)*
(7) from B-13 (W) (page 1 of 3)

Notes.
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 2,885 | 87 | 3.02% |
| 3 | 305.2 Collecting & Impounding reservoirs | 18,575 | 372 | 2.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 8,902 | 296 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 8,116 | 232 | 2.86% |
| 8 | 310.2 Power Generation Equipment | 13,662 | 683 | 5.00% |
| 9 | 311.2 Pumping Equipment | 18,892 | 945 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0.00% |
| 11 | 304.3 Structures & Improvements | 5,148 | 156 | 3.03% |
| 12 | 320.3 Water Treatment Equipment | 7,836 | 357 | 4.56% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 556 | 22 | 3.96% |
| 15 | 330.4 Distribution Reservoirs | 222 | 6 | 2.70% |
| 16 | **COMPOSITE RATE** | 84,794 | 3,156 | 3.72% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 626 | 19 | 3.04% |
| 19 | 331.4 Transmission & Distribution | 8,971 | 209 | 2.33% |
| 20 | 335.4 Hydrants | 168 | 4 | 2.38% |
| 21 | 339.4 Other Plant & Miscellaneous | 295 | 12 | 4.07% |
| 22 | **COMPOSITE RATE** | 10,060 | 244 | 2.43% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 20,729 | 1,036 | 5.00% |
| 25 | **COMPOSITE RATE** | 20,729 | 1,036 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 7,380 | 185 | 2.51% |
| 28 | **COMPOSITE RATE** | 7,380 | 185 | 2.51% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 84,794 | 3,156 | 3.72% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 10,060 | 244 | 2.43% |
| 32 | Meter Installation Fees (Line 25) | 20,729 | 1,036 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 7,380 | 185 | 2.51% |
| 34 | **COMPOSITE RATE** | 122,962 | 4,621 | 3.76% |

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 2,049 | 0 | 2,049 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 1,565 | 100 | 1,666 | B-5(W) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 1,565 | 100 | 1,666 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 2,090 | 0 | 2,090 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 2,090 | 0 | 2,090 | | |
| 10 | Non-used & Useful Percent | | | 0.63% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (13) | (13) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 2,090 | (13) | 2,077 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 5,704 | 87 | 5,792 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Polk / Orange Hill/Sugar Creek**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| Line No. | (1) ITEM | (2) Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| | | **1996 INCOME TAXES** | | | |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 45,523 | 0 | 45,523 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 37,997 | 2,090 | 40,086 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 8,116 | 0 | 8,116 | B-13(W) |
| 6 | Amortization | 0 | 0 | 0 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 5,704 | 87 | 5,792 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 51,817 | 2,177 | 53,994 | |
| 9 | **PRE-TAX OPERATING INCOME** | (6,294) | (2,177) | (8,471) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (6,294) | (2,177) | (8,471) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 119,969 | (36) | 119,933 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 6,346 | (2) | 6,344 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (12,640) | (2,175) | (14,815) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (4,876) | (839) | (5,715) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 251 | 0 | 251 | C-1(W) |
| 22 | Investment Tax Credit | 36 | 0 | 36 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (5,163) | (839) | (6,002) | |

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (W) | |
| 2 | Last Authorized Amortization Rate | | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | |
| 4 | Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) | 0.31% | 0.00% | 0.31% | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Utility Plant in Service | 2,566,651 | 0 | 2,566,651 | A-5 (W) |
| 2 | Utility Land & Land Rights | 13,600 | 0 | 13,600 | A-5 (W) |
| 3 | Non-Used and Useful | (8,818) | 0 | (8,818) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (943,899) | 0 | (943,899) | A-9 (W) |
| 6 | CIAC | (407,814) | 0 | (407,814) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 39,101 | 0 | 39,101 | A-14 (W) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (19,284) | 0 | (19,284) | Vol. II |
| 13 | Deferred Taxes | (40,829) | 0 | (40,829) | C-7 (W) |
| 14 | Working Capital Allowance | 111,709 | 0 | 111,709 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 1,310,417 | 0 | 1,310,417 | |

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | 3. | 0 | 0 | |
| 7 | | | | |
| 8 | | 0 | 0 | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. | 0 | 0 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. | 0 | 0 | |
| 29 | | | | |
| 30 | 2. | 0 | 0 | |
| 31 | | | | |
| 32 | 3. | 0 | 0 | |
| 33 | | | | |
| 34 | 4 | 0 | 0 | |
| 35 | | | | |
| 36 | 5 | 0 | 0 | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. | 0 | 0 | |
| 41 | | | | |
| 42 | 2. | | | |
| 43 | | 0 | 0 | |
| 44 | | | | |
| 45 | | 0 | 0 | |
| 46 | | | | |
| 47 | **SUBTOTAL** | 0 | 0 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | 0 | 0 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | | 2,060,919 |
| 3 | Utility Adjustment to ordered balance (1) | | 0 |
| 4 | 1991 Additions | | 621 |
| 5 | 1991 Retirements | | 3,980 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | (3,359) |
| 8 | **12/31/91 Balance** | | 2,057,560 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 4,424 |
| 12 | 1992 Retirements | | 10,930 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | (6,505) |
| 15 | **12/31/92 Balance** | | 2,051,055 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 2,271 |
| 19 | 1993 Retirements | | 300 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 227,506 |
| 21 | 1993 Net Additions | | 229,477 |
| 22 | **12/31/93 Balance** | | 2,280,532 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 197,512 |
| 26 | 1994 Retirements | | 11,492 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 186,020 |
| 29 | **12/31/94 Balance** | | 2,466,552 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (3,106) |
| 32 | 1995 Additions | | 103,753 |
| 33 | 1995 Retirements | | 4,270 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 99,483 |
| 36 | **12/31/95 Balance** | | 2,562,930 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (28,997) |
| 39 | 1996 Additions | | 84,713 |
| 40 | 1996 Retirements | | 328 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 84,385 |
| 43 | **12/31/96 Balance** | | 2,618,318 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 8,956 | 0 | 0 | 0 | 8,956 | 0 | 8,956 | 8,956 | 0 | 8,956 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 81,700 | 0 | 0 | 0 | 81,700 | 0 | 81,700 | 81,700 | 0 | 81,700 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 13,401 | 0 | 0 | 0 | 13,401 | 0 | 13,401 | 13,401 | 0 | 13,401 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 316,165 | 0 | 0 | 0 | 316,165 | 0 | 316,165 | 316,165 | 0 | 316,165 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 199,647 | 0 | 0 | 0 | 199,647 | 0 | 199,647 | 199,647 | 0 | 199,647 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 6,251 | 0 | 0 | 0 | 6,251 | 0 | 6,251 | 6,251 | 0 | 6,251 |
| 18 | 304.3 Structures & Improvements | 33,230 | 0 | 0 | 0 | 33,230 | 0 | 33,230 | 33,230 | 0 | 33,230 |
| 19 | 320.3 Water Treatment Equipment | 45,648 | 0 | 0 | 0 | 45,648 | 0 | 45,648 | 45,648 | 0 | 45,648 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 12,327 | 0 | 12,327 | 12,327 | 0 | 12,327 | 6,164 | 0 | 6,164 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 473 | 0 | 0 | 0 | 473 | 0 | 473 | 473 | 0 | 473 |
| 25 | 330.4 Distribution Reservoirs | 413,946 | 0 | 0 | 0 | 413,946 | 0 | 413,946 | 413,946 | 0 | 413,946 |
| 26 | 331.4 Transmission & Distribution | 793,232 | 0 | 0 | 0 | 793,232 | 0 | 793,232 | 793,232 | 0 | 793,232 |
| 27 | 333.4 Services | 130,951 | 11,505 | 0 | 11,505 | 142,456 | 0 | 142,456 | 136,703 | 0 | 136,703 |
| 28 | 334.4 Meters & Meter Installation | 74,745 | 21,586 | 0 | 21,586 | 96,331 | 0 | 96,331 | 85,538 | 0 | 85,538 |
| 29 | 335.4 Hydrants | 5,989 | 0 | 0 | 0 | 5,989 | 0 | 5,989 | 5,989 | 0 | 5,989 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 7,349 | 0 | 0 | 0 | 7,349 | 0 | 7,349 | 7,349 | 0 | 7,349 |
| 33 | 304.5 Structures & Improvements | 74,726 | 632 | (328) | 304 | 75,030 | 0 | 75,030 | 74,932 | 0 | 74,932 |
| 34 | 340.5 Office Furniture & Equipment | 46,308 | 0 | 0 | 0 | 46,308 | 0 | 46,308 | 46,308 | 0 | 46,308 |
| 35 | 340.51 Computer Equipment | 109,101 | 23,402 | 0 | 23,402 | 132,504 | 0 | 132,504 | 123,267 | 0 | 123,267 |
| 36 | 341.5 Transportation Equipment | 69,211 | 3,144 | 0 | 3,144 | 72,355 | 0 | 72,355 | 71,114 | 0 | 71,114 |
| 37 | 342.5 Stores Equipment | 667 | 0 | 0 | 0 | 667 | 0 | 667 | 667 | 0 | 667 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 25,237 | 948 | 0 | 948 | 26,184 | 0 | 26,184 | 25,810 | 0 | 25,810 |
| 39 | 344.5 Laboratory Equipment | 22,956 | 743 | 0 | 743 | 23,699 | 0 | 23,699 | 23,406 | 0 | 23,406 |
| 40 | 345.5 Power Operated Equipment | 23,250 | 10,425 | 0 | 10,425 | 33,675 | 0 | 33,675 | 29,560 | 0 | 29,560 |
| 41 | 346.5 Communication Equipment | 13,413 | 0 | 0 | 0 | 13,413 | 0 | 13,413 | 13,413 | 0 | 13,413 |
| 42 | 347.5 Miscellaneous Equipment | 6,030 | 0 | 0 | 0 | 6,030 | 0 | 6,030 | 6,030 | 0 | 6,030 |
| 43 | 348.5 Other Tangible Plant | 11,351 | 0 | 0 | 0 | 11,351 | 0 | 11,351 | 11,351 | 0 | 11,351 |
| 44 | **INTANGIBLE PLANT** | 8,956 | 0 | 0 | 0 | 8,956 | 0 | 8,956 | 8,956 | 0 | 8,956 |
| 45 | **SUPPLY & PUMPING** | 610,913 | 0 | 0 | 0 | 610,913 | 0 | 610,913 | 610,913 | 0 | 610,913 |
| 46 | **WATER TREATMENT PLANT** | 85,129 | 12,327 | 0 | 12,327 | 97,456 | 0 | 97,456 | 91,292 | 0 | 91,292 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 1,419,336 | 33,092 | 0 | 33,092 | 1,452,428 | 0 | 1,452,428 | 1,435,882 | 0 | 1,435,882 |
| 48 | **GENERAL PLANT** | 409,599 | 38,294 | (328) | 38,966 | 448,565 | 0 | 448,565 | 433,208 | 0 | 433,208 |
| 49 | **TOTAL PLANT IN SERVICE** | 2,533,933 | 84,713 | (328) | 84,385 | 2,618,318 | 0 | 2,618,318 | 2,580,251 | 0 | 2,580,251 |
| 50 | **LAND & LAND RIGHTS** | 13,600 | 0 | 0 | 0 | 13,600 | 0 | 13,600 | 13,600 | 0 | 13,600 |
| 51 | **TOTAL PIS LESS LAND** | 2,520,332 | 84,713 | (328) | 84,385 | 2,604,718 | 0 | 2,604,718 | 2,566,651 | 0 | 2,566,651 |



Note: May not cross foot due to rounding.

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 0 | 8,956 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 81,700 | 0 | 81,700 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 13,401 | 0 | 13,401 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 316,165 | 0 | 316,165 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 199,647 | 0 | 199,647 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 6,251 | 0 | 6,251 |
| 18 | 304.3 Structures & Improvements | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 33,230 | 0 | 33,230 |
| 19 | 320.3 Water Treatment Equipment | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 45,648 | 0 | 45,648 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 1,027 | 2,054 | 3,082 | 4,109 | 5,136 | 6,164 | 7,191 | 8,218 | 9,246 | 10,273 | 11,300 | 12,327 | 12,327 | 6,164 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 0 | 473 |
| 25 | 330.4 Distribution Reservoirs | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 413,946 | 0 | 413,946 |
| 26 | 331.4 Transmission & Distribution | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 793,232 | 0 | 793,232 |
| 27 | 333.4 Services | 130,951 | 131,909 | 132,868 | 133,827 | 134,786 | 135,744 | 136,704 | 137,662 | 138,621 | 139,580 | 140,539 | 141,497 | 142,456 | 11,505 | 136,703 |
| 28 | 334.4 Meters & Meter Installation | 74,745 | 76,544 | 78,342 | 80,141 | 81,940 | 83,739 | 85,538 | 87,337 | 89,136 | 90,935 | 92,734 | 94,532 | 96,331 | 21,586 | 85,538 |
| 29 | 335.4 Hydrants | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 5,989 | 0 | 5,989 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 7,349 | 0 | 7,349 |
| 33 | 304.5 Structures & Improvements | 74,726 | 74,977 | 74,996 | 75,048 | 75,058 | 75,068 | 74,802 | 74,812 | 74,822 | 74,874 | 74,924 | 74,978 | 75,030 | 304 | 74,932 |
| 34 | 340.5 Office Furniture & Equipment | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 46,308 | 0 | 46,308 |
| 35 | 340.51 Computer Equipment | 109,101 | 118,385 | 119,101 | 121,016 | 121,397 | 121,778 | 124,051 | 124,432 | 124,814 | 126,728 | 128,577 | 130,589 | 132,504 | 23,402 | 123,267 |
| 36 | 341.5 Transportation Equipment | 69,211 | 70,458 | 70,554 | 70,812 | 70,863 | 70,914 | 71,219 | 71,271 | 71,322 | 71,579 | 71,828 | 72,098 | 72,355 | 3,144 | 71,114 |
| 37 | 342.5 Stores Equipment | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 0 | 667 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 25,237 | 25,613 | 25,642 | 25,719 | 25,735 | 25,750 | 25,842 | 25,858 | 25,873 | 25,951 | 26,025 | 26,107 | 26,184 | 948 | 25,810 |
| 39 | 344.5 Laboratory Equipment | 22,956 | 23,251 | 23,273 | 23,334 | 23,346 | 23,358 | 23,431 | 23,443 | 23,455 | 23,516 | 23,574 | 23,638 | 23,699 | 743 | 23,406 |
| 40 | 345.5 Power Operated Equipment | 23,250 | 27,386 | 27,705 | 28,557 | 28,727 | 28,897 | 29,910 | 30,079 | 30,249 | 31,102 | 31,926 | 32,822 | 33,675 | 10,425 | 29,560 |
| 41 | 346.5 Communication Equipment | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 13,413 | 0 | 13,413 |
| 42 | 347.5 Miscellaneous Equipment | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 6,030 | 0 | 6,030 |
| 43 | 348.5 Other Tangible Plant | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 11,351 | 0 | 11,351 |
| 44 | **INTANGIBLE PLANT** | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 8,956 | 0 | 8,956 |
| 45 | **SUPPLY & PUMPING** | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 610,913 | 0 | 610,913 |
| 46 | **WATER TREATMENT PLANT** | 85,129 | 86,156 | 87,183 | 88,210 | 89,238 | 90,265 | 91,292 | 92,320 | 93,347 | 94,374 | 95,401 | 96,429 | 97,456 | 12,327 | 91,292 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 1,419,336 | 1,422,093 | 1,424,851 | 1,427,608 | 1,430,366 | 1,433,123 | 1,435,882 | 1,438,640 | 1,441,397 | 1,444,155 | 1,446,912 | 1,449,670 | 1,452,428 | 33,092 | 1,435,882 |
| 48 | **GENERAL PLANT** | 409,599 | 425,187 | 426,390 | 429,604 | 430,244 | 430,885 | 434,372 | 435,013 | 435,653 | 438,868 | 441,972 | 445,351 | 448,565 | 38,966 | 433,208 |
| 49 | **TOTAL PLANT IN SERVICE** | 2,533,933 | 2,553,306 | 2,558,293 | 2,565,292 | 2,569,717 | 2,574,142 | 2,581,416 | 2,585,842 | 2,590,267 | 2,597,266 | 2,604,155 | 2,611,319 | 2,618,318 | 84,385 | 2,580,251 |
| 50 | **LAND & LAND RIGHTS** | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 13,600 | 0 | 13,600 |
| 51 | **TOTAL PIS LESS LAND** | 2,520,332 | 2,539,705 | 2,544,692 | 2,551,691 | 2,556,117 | 2,560,542 | 2,567,816 | 2,572,241 | 2,576,667 | 2,583,666 | 2,590,555 | 2,597,719 | 2,604,718 | 84,385 | 2,566,651 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,028 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 12,327 | 6,164 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 11,505 | 5,753 |
| 28 | 334.4 Meters & Meter Installation | 1,799 | 1,799 | 1,799 | 1,799 | 1,799 | 1,800 | 1,799 | 1,799 | 1,799 | 1,799 | 1,799 | 1,799 | 21,586 | 10,793 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 251 | 19 | 52 | 10 | 10 | (267) | 10 | 10 | 52 | 50 | 54 | 52 | 304 | 206 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 9,264 | 716 | 1,914 | 381 | 381 | 2,272 | 381 | 381 | 1,914 | 1,849 | 2,013 | 1,914 | 23,402 | 14,166 |
| 36 | 341.5 Transportation Equipment | 1,247 | 96 | 257 | 51 | 51 | 305 | 51 | 51 | 257 | 248 | 270 | 257 | 3,144 | 1,903 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 376 | 29 | 78 | 15 | 15 | 92 | 15 | 15 | 78 | 75 | 81 | 78 | 948 | 574 |
| 39 | 344.5 Laboratory Equipment | 295 | 23 | 61 | 12 | 12 | 72 | 12 | 12 | 61 | 59 | 64 | 61 | 743 | 450 |
| 40 | 345.5 Power Operated Equipment | 4,135 | 319 | 853 | 170 | 170 | 1,012 | 170 | 170 | 853 | 824 | 897 | 853 | 10,425 | 6,310 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,028 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 12,327 | 6,164 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 | 2,759 | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 | 33,092 | 16,546 |
| 48 | **GENERAL PLANT** | 15,588 | 1,202 | 3,214 | 640 | 640 | 3,488 | 640 | 640 | 3,214 | 3,104 | 3,379 | 3,214 | 38,966 | 23,609 |
| 49 | **TOTAL NET ADDITIONS** | 19,373 | 4,987 | 6,999 | 4,425 | 4,425 | 7,274 | 4,425 | 4,425 | 6,999 | 6,889 | 7,164 | 6,999 | 84,385 | 46,319 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 19,373 | 4,987 | 6,999 | 4,425 | 4,425 | 7,274 | 4,425 | 4,425 | 6,999 | 6,889 | 7,164 | 6,999 | 84,385 | 46,319 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,028 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 12,327 | 6,164 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 959 | 11,505 | 5,753 |
| 28 | 334.4 Meters & Meter Installation | 1,799 | 1,799 | 1,799 | 1,799 | 1,799 | 1,800 | 1,799 | 1,799 | 1,799 | 1,799 | 1,799 | 1,799 | 21,586 | 10,793 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 251 | 19 | 52 | 10 | 10 | 61 | 10 | 10 | 52 | 50 | 54 | 52 | 632 | 382 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 9,284 | 716 | 1,914 | 381 | 381 | 2,272 | 381 | 381 | 1,914 | 1,849 | 2,013 | 1,914 | 23,402 | 14,166 |
| 36 | 341.5 Transportation Equipment | 1,247 | 96 | 257 | 51 | 51 | 306 | 51 | 51 | 257 | 248 | 270 | 257 | 3,144 | 1,903 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 376 | 29 | 78 | 15 | 15 | 92 | 15 | 15 | 78 | 75 | 81 | 78 | 948 | 574 |
| 39 | 344.5 Laboratory Equipment | 295 | 23 | 61 | 12 | 12 | 72 | 12 | 12 | 61 | 59 | 64 | 61 | 743 | 450 |
| 40 | 345.5 Power Operated Equipment | 4,135 | 319 | 853 | 170 | 170 | 1,012 | 170 | 170 | 853 | 824 | 897 | 853 | 10,425 | 6,310 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,028 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 1,027 | 12,327 | 6,164 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 | 2,759 | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 | 2,758 | 33,092 | 16,546 |
| 48 | **GENERAL PLANT** | 15,588 | 1,202 | 3,214 | 640 | 640 | 3,815 | 640 | 640 | 3,214 | 3,104 | 3,379 | 3,214 | 39,294 | 23,785 |
| 49 | **TOTAL GROSS ADDITIONS** | 19,373 | 4,987 | 6,999 | 4,425 | 4,425 | 7,602 | 4,425 | 4,425 | 6,999 | 6,889 | 7,164 | 6,999 | 84,713 | 46,495 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 19,373 | 4,987 | 6,999 | 4,425 | 4,425 | 7,602 | 4,425 | 4,425 | 6,999 | 6,889 | 7,164 | 6,999 | 84,713 | 46,495 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 328 | 177 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 | 0 | 328 | 177 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 | 0 | 328 | 177 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 | 0 | 328 | 177 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | *310.2 Power Generation Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | *340.51 Computer Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 8,956 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 81,700 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 13,401 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 316,165 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 199,647 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 6,251 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 33,230 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 45,648 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 6,164 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 473 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 413,946 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 793,232 | 3.13% | 24,828 |
| 27 | 333.4 Services | 136,703 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 85,538 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 5,989 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 7,349 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 74,932 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 46,308 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 123,267 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 71,114 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 667 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 25,810 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 23,406 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 29,560 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 13,413 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 6,030 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 11,351 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 8,956 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 610,913 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 91,292 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 1,435,882 | 1.73% | 24,828 |
| 48 | **GENERAL PLANT** | 433,208 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 2,580,251 | 0.96% | 24,828 |
| 50 | **LAND & LAND RIGHTS** | 13,600 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 2,566,651 | 0.97% | 24,828 |

7/12/95 10:55 AM A05W7.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| | (1) | (2) | (3) | (4) | |
|---|---|---|---|---|---|
| | | **AVERAGE 1996 - NON-USED & USEFUL** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Plant in Service | 24,828 | 0 | 24,828 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (10,116) | 0 | (10,116) | A-9 (W) |
| 4 | CIAC | (6,558) | 0 | (6,558) | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 664 | 0 | 664 | A-14 (W) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 7 | Other | 0 | 0 | 0 | A-20 (W) |
| 8 | **TOTAL WATER NON-USED & USEFUL** | 8,818 | 0 | 8,818 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-8 (W)

Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | | 437,442 |
| 3 | Utility Adjustment to ordered balance (1) | | 0 |
| 4 | 1991 Additions | | 24,614 |
| 5 | 1991 Retirements | | 4,066 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 20,548 |
| 8 | **12/31/91 Balance** | | 457,990 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 72,462 |
| 12 | 1992 Retirements | | 10,930 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 61,532 |
| 15 | **12/31/92 Balance** | | 519,522 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 71,246 |
| 19 | 1993 Retirements | | 300 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 123,216 |
| 21 | 1993 Net Additions | | 194,162 |
| 22 | **12/31/93 Balance** | | 713,684 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 95,837 |
| 26 | 1994 Retirements | | 11,492 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 84,345 |
| 29 | **12/31/94 Balance** | | 798,030 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,379) |
| 32 | 1995 Additions | | 105,534 |
| 33 | 1995 Retirements | | 4,270 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 101,264 |
| 36 | **12/31/95 Balance** | | 897,915 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (8,299) |
| 39 | 1996 Additions | | 108,919 |
| 40 | 1996 Retirements | | 328 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 108,591 |
| 43 | **12/31/96 Balance** | | 998,207 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1996 ACCUMULATED DEPRECIATION | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,465 | 224 | 1,689 | 0 | 1,689 | 1,577 | 0 | 1,577 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 49,242 | 2,476 | 51,718 | 0 | 51,718 | 50,480 | 0 | 50,480 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (12,515) | 446 | (12,069) | 0 | (12,069) | (12,292) | 0 | (12,292) |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 39,906 | 9,042 | 48,948 | 0 | 48,948 | 44,427 | 0 | 44,427 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 83,110 | 9,982 | 93,092 | 0 | 93,092 | 88,101 | 0 | 88,101 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 30,596 | 1,007 | 31,603 | 0 | 31,603 | 31,099 | 0 | 31,099 |
| 19 | 320.3 Water Treatment Equipment | 32,326 | 2,077 | 34,403 | 0 | 34,403 | 33,365 | 0 | 33,365 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 247 | 247 | 0 | 247 | 123 | 0 | 123 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 542 | 14 | 556 | 0 | 556 | 549 | 0 | 549 |
| 25 | 330.4 Distribution Reservoirs | 107,701 | 11,177 | 118,878 | 0 | 118,878 | 113,290 | 0 | 113,290 |
| 26 | 331.4 Transmission & Distribution | 313,963 | 18,482 | 332,445 | 0 | 332,445 | 323,204 | 0 | 323,204 |
| 27 | 333.4 Services | 48,760 | 3,418 | 52,178 | 0 | 52,178 | 50,469 | 0 | 50,469 |
| 28 | 334.4 Meters & Meter Installation | (1,747) | 4,277 | 2,530 | 0 | 2,530 | 392 | 0 | 392 |
| 29 | 335.4 Hydrants | 1,154 | 133 | 1,287 | 0 | 1,287 | 1,221 | 0 | 1,221 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 16,890 | 1,545 | 18,435 | 0 | 18,435 | 17,650 | 0 | 17,650 |
| 34 | 340.5 Office Furniture & Equipment | 21,343 | 3,089 | 24,432 | 0 | 24,432 | 22,888 | 0 | 22,888 |
| 35 | 340.51 Computer Equipment | 50,103 | 20,549 | 70,652 | 0 | 70,652 | 60,378 | 0 | 60,378 |
| 36 | 341.5 Transportation Equipment | 51,124 | 11,855 | 62,979 | 0 | 62,979 | 57,052 | 0 | 57,052 |
| 37 | 342.5 Stores Equipment | 226 | 37 | 263 | 0 | 263 | 245 | 0 | 245 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 13,059 | 1,613 | 14,672 | 0 | 14,672 | 13,866 | 0 | 13,866 |
| 39 | 344.5 Laboratory Equipment | 3,396 | 1,561 | 4,957 | 0 | 4,957 | 4,176 | 0 | 4,176 |
| 40 | 345.5 Power Operated Equipment | 23,725 | 2,462 | 26,187 | 0 | 26,187 | 24,956 | 0 | 24,956 |
| 41 | 346.5 Communication Equipment | 6,271 | 1,341 | 7,612 | 0 | 7,612 | 6,942 | 0 | 6,942 |
| 42 | 347.5 Miscellaneous Equipment | 1,516 | 402 | 1,918 | 0 | 1,918 | 1,717 | 0 | 1,717 |
| 43 | 348.5 Other Tangible Plant | 7,458 | 1,135 | 8,593 | 0 | 8,593 | 8,025 | 0 | 8,025 |
| 44 | **INTANGIBLE PLANT** | 1,465 | 224 | 1,689 | 0 | 1,689 | 1,577 | 0 | 1,577 |
| 45 | **SUPPLY & PUMPING** | 159,743 | 21,946 | 181,689 | 0 | 181,689 | 170,716 | 0 | 170,716 |
| 46 | **WATER TREATMENT PLANT** | 62,922 | 3,331 | 66,253 | 0 | 66,253 | 64,587 | 0 | 64,587 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 470,373 | 37,501 | 507,874 | 0 | 507,874 | 489,124 | 0 | 489,124 |
| 48 | **GENERAL PLANT** | 195,112 | 45,589 | 240,702 | 0 | 240,702 | 217,895 | 0 | 217,895 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 889,615 | 108,591 | 998,207 | 0 | 998,207 | 943,899 | 0 | 943,899 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | *301.1 Organization* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,465 | 1,484 | 1,503 | 1,522 | 1,541 | 1,560 | 1,575 | 1,594 | 1,613 | 1,632 | 1,651 | 1,670 | 1,689 | 224 | 1,577 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 49,242 | 49,448 | 49,654 | 49,860 | 50,066 | 50,272 | 50,482 | 50,688 | 50,894 | 51,100 | 51,306 | 51,512 | 51,718 | 2,476 | 50,480 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | (12,515) | (12,478) | (12,441) | (12,404) | (12,367) | (12,330) | (12,291) | (12,254) | (12,217) | (12,180) | (12,143) | (12,106) | (12,069) | 446 | (12,292) |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 39,906 | 40,660 | 41,414 | 42,168 | 42,922 | 43,676 | 44,424 | 45,178 | 45,932 | 46,686 | 47,440 | 48,194 | 48,948 | 9,042 | 44,427 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 83,110 | 83,942 | 84,774 | 85,606 | 86,438 | 87,270 | 88,100 | 88,932 | 89,764 | 90,596 | 91,428 | 92,260 | 93,092 | 9,982 | 88,101 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 30,596 | 30,680 | 30,764 | 30,848 | 30,932 | 31,016 | 31,099 | 31,183 | 31,267 | 31,351 | 31,435 | 31,519 | 31,603 | 1,007 | 31,099 |
| 19 | 320.3 Water Treatment Equipment | 32,326 | 32,499 | 32,672 | 32,845 | 33,018 | 33,191 | 33,365 | 33,538 | 33,711 | 33,884 | 34,057 | 34,230 | 34,403 | 2,077 | 33,365 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 21 | 42 | 63 | 84 | 105 | 121 | 142 | 163 | 184 | 205 | 226 | 247 | 247 | 123 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 542 | 543 | 544 | 545 | 546 | 547 | 550 | 551 | 552 | 553 | 554 | 555 | 556 | 14 | 549 |
| 25 | 330.4 Distribution Reservoirs | 107,701 | 108,632 | 109,563 | 110,494 | 111,425 | 112,356 | 113,292 | 114,223 | 115,154 | 116,085 | 117,016 | 117,947 | 118,878 | 11,177 | 113,290 |
| 26 | 331.4 Transmission & Distribution | 313,963 | 315,503 | 317,043 | 318,583 | 320,123 | 321,663 | 323,205 | 324,745 | 326,285 | 327,825 | 329,365 | 330,905 | 332,445 | 18,482 | 323,204 |
| 27 | 333.4 Services | 48,760 | 49,045 | 49,330 | 49,615 | 49,900 | 50,185 | 50,468 | 50,753 | 51,038 | 51,323 | 51,608 | 51,893 | 52,178 | 3,418 | 50,469 |
| 28 | 334.4 Meters & Meter Installation | (1,747) | (1,391) | (1,035) | (679) | (323) | 33 | 394 | 750 | 1,106 | 1,462 | 1,818 | 2,174 | 2,530 | 4,277 | 392 |
| 29 | 335.4 Hydrants | 1,154 | 1,165 | 1,176 | 1,187 | 1,198 | 1,209 | 1,221 | 1,232 | 1,243 | 1,254 | 1,265 | 1,276 | 1,287 | 133 | 1,221 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 16,890 | 17,046 | 17,202 | 17,358 | 17,514 | 17,670 | 17,499 | 17,655 | 17,811 | 17,967 | 18,123 | 18,279 | 18,435 | 1,545 | 17,650 |
| 34 | 340.5 Office Furniture & Equipment | 21,343 | 21,600 | 21,857 | 22,114 | 22,371 | 22,628 | 22,890 | 23,147 | 23,404 | 23,661 | 23,918 | 24,175 | 24,432 | 3,089 | 22,888 |
| 35 | 340.51 Computer Equipment | 50,103 | 51,815 | 53,527 | 55,239 | 56,951 | 58,663 | 60,380 | 62,092 | 63,804 | 65,516 | 67,228 | 68,940 | 70,652 | 20,549 | 60,378 |
| 36 | 341.5 Transportation Equipment | 51,124 | 52,112 | 53,100 | 54,088 | 55,076 | 56,064 | 57,051 | 58,039 | 59,027 | 60,015 | 61,003 | 61,991 | 62,979 | 11,855 | 57,052 |
| 37 | 342.5 Stores Equipment | 226 | 229 | 232 | 235 | 238 | 241 | 245 | 248 | 251 | 254 | 257 | 260 | 263 | 37 | 245 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 13,059 | 13,193 | 13,327 | 13,461 | 13,595 | 13,729 | 13,868 | 14,002 | 14,136 | 14,270 | 14,404 | 14,538 | 14,672 | 1,613 | 13,866 |
| 39 | 344.5 Laboratory Equipment | 3,396 | 3,526 | 3,656 | 3,786 | 3,916 | 4,046 | 4,177 | 4,307 | 4,437 | 4,567 | 4,697 | 4,827 | 4,957 | 1,561 | 4,176 |
| 40 | 345.5 Power Operated Equipment | 23,725 | 23,930 | 24,135 | 24,340 | 24,545 | 24,750 | 24,957 | 25,162 | 25,367 | 25,572 | 25,777 | 25,982 | 26,187 | 2,462 | 24,956 |
| 41 | 346.5 Communication Equipment | 6,271 | 6,383 | 6,495 | 6,607 | 6,719 | 6,831 | 6,940 | 7,052 | 7,164 | 7,276 | 7,388 | 7,500 | 7,612 | 1,341 | 6,942 |
| 42 | 347.5 Miscellaneous Equipment | 1,516 | 1,550 | 1,584 | 1,618 | 1,652 | 1,686 | 1,714 | 1,748 | 1,782 | 1,816 | 1,850 | 1,884 | 1,918 | 402 | 1,717 |
| 43 | 348.5 Other Tangible Plant | 7,458 | 7,553 | 7,648 | 7,743 | 7,838 | 7,933 | 8,023 | 8,118 | 8,213 | 8,308 | 8,403 | 8,498 | 8,593 | 1,135 | 8,025 |
| 44 | ***INTANGIBLE PLANT*** | *1,465* | *1,484* | *1,503* | *1,522* | *1,541* | *1,560* | *1,575* | *1,594* | *1,613* | *1,632* | *1,651* | *1,670* | *1,689* | *224* | *1,577* |
| 45 | **SUPPLY & PUMPING** | 159,743 | 161,572 | 163,401 | 165,230 | 167,059 | 168,888 | 170,715 | 172,544 | 174,373 | 176,202 | 178,031 | 179,860 | 181,689 | 21,946 | 170,716 |
| 46 | **WATER TREATMENT PLANT** | 62,922 | 63,200 | 63,478 | 63,756 | 64,034 | 64,312 | 64,585 | 64,863 | 65,141 | 65,419 | 65,697 | 65,975 | 66,253 | 3,331 | 64,587 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 470,373 | 473,497 | 476,621 | 479,745 | 482,869 | 485,993 | 489,130 | 492,254 | 495,378 | 498,502 | 501,626 | 504,750 | 507,874 | 37,501 | 489,124 |
| 48 | **GENERAL PLANT** | 195,112 | 198,938 | 202,764 | 206,590 | 210,416 | 214,242 | 217,746 | 221,572 | 225,398 | 229,224 | 233,050 | 236,876 | 240,702 | 45,589 | 217,895 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 889,615 | 898,691 | 907,767 | 916,843 | 925,919 | 934,995 | 943,751 | 952,827 | 961,903 | 970,979 | 980,055 | 989,131 | 998,207 | 108,591 | 943,899 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

**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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 19 | 19 | 19 | 19 | 19 | 15 | 19 | 19 | 19 | 19 | 19 | 19 | 224 | 112 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 206 | 206 | 206 | 206 | 206 | 210 | 206 | 206 | 206 | 206 | 206 | 206 | 2,476 | 1,238 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 37 | 37 | 37 | 37 | 37 | 39 | 37 | 37 | 37 | 37 | 37 | 37 | 446 | 223 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 754 | 754 | 754 | 754 | 754 | 748 | 754 | 754 | 754 | 754 | 754 | 754 | 9,042 | 4,521 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 832 | 832 | 832 | 832 | 832 | 830 | 832 | 832 | 832 | 832 | 832 | 832 | 9,982 | 4,991 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 84 | 84 | 84 | 84 | 84 | 83 | 84 | 84 | 84 | 84 | 84 | 84 | 1,007 | 503 |
| 19 | 320.3 Water Treatment Equipment | 173 | 173 | 173 | 173 | 173 | 174 | 173 | 173 | 173 | 173 | 173 | 173 | 2,077 | 1,039 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 21 | 21 | 21 | 21 | 21 | 16 | 21 | 21 | 21 | 21 | 21 | 21 | 247 | 123 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 25 | 330.4 Distribution Reservoirs | 931 | 931 | 931 | 931 | 931 | 936 | 931 | 931 | 931 | 931 | 931 | 931 | 11,177 | 5,589 |
| 26 | 331.4 Transmission & Distribution | 1,540 | 1,540 | 1,540 | 1,540 | 1,540 | 1,542 | 1,540 | 1,540 | 1,540 | 1,540 | 1,540 | 1,540 | 18,482 | 9,241 |
| 27 | 333.4 Services | 285 | 285 | 285 | 285 | 285 | 283 | 285 | 285 | 285 | 285 | 285 | 285 | 3,418 | 1,709 |
| 28 | 334.4 Meters & Meter Installation | 356 | 356 | 356 | 356 | 356 | 361 | 356 | 356 | 356 | 356 | 356 | 356 | 4,277 | 2,139 |
| 29 | 335.4 Hydrants | 11 | 11 | 11 | 11 | 11 | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 133 | 67 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 156 | 156 | 156 | 156 | 156 | (171) | 156 | 156 | 156 | 156 | 156 | 156 | 1,545 | 760 |
| 34 | 340.5 Office Furniture & Equipment | 257 | 257 | 257 | 257 | 257 | 262 | 257 | 257 | 257 | 257 | 257 | 257 | 3,089 | 1,545 |
| 35 | 340.51 Computer Equipment | 1,712 | 1,712 | 1,712 | 1,712 | 1,712 | 1,717 | 1,712 | 1,712 | 1,712 | 1,712 | 1,712 | 1,712 | 20,549 | 10,275 |
| 36 | 341.5 Transportation Equipment | 988 | 988 | 988 | 988 | 988 | 987 | 988 | 988 | 988 | 988 | 988 | 988 | 11,855 | 5,927 |
| 37 | 342.5 Stores Equipment | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 37 | 19 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 134 | 134 | 134 | 134 | 134 | 139 | 134 | 134 | 134 | 134 | 134 | 134 | 1,613 | 807 |
| 39 | 344.5 Laboratory Equipment | 130 | 130 | 130 | 130 | 130 | 131 | 130 | 130 | 130 | 130 | 130 | 130 | 1,561 | 781 |
| 40 | 345.5 Power Operated Equipment | 205 | 205 | 205 | 205 | 205 | 207 | 205 | 205 | 205 | 205 | 205 | 205 | 2,462 | 1,231 |
| 41 | 346.5 Communication Equipment | 112 | 112 | 112 | 112 | 112 | 109 | 112 | 112 | 112 | 112 | 112 | 112 | 1,341 | 670 |
| 42 | 347.5 Miscellaneous Equipment | 34 | 34 | 34 | 34 | 34 | 28 | 34 | 34 | 34 | 34 | 34 | 34 | 402 | 201 |
| 43 | 348.5 Other Tangible Plant | 95 | 95 | 95 | 95 | 95 | 90 | 95 | 95 | 95 | 95 | 95 | 95 | 1,135 | 567 |
| 44 | **INTANGIBLE PLANT** | 19 | 19 | 19 | 19 | 19 | 15 | 19 | 19 | 19 | 19 | 19 | 19 | 224 | 112 |
| 45 | **SUPPLY & PUMPING** | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,827 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 21,946 | 10,973 |
| 46 | **WATER TREATMENT PLANT** | 278 | 278 | 278 | 278 | 278 | 273 | 278 | 278 | 278 | 278 | 278 | 278 | 3,331 | 1,665 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 3,124 | 3,124 | 3,124 | 3,124 | 3,124 | 3,137 | 3,124 | 3,124 | 3,124 | 3,124 | 3,124 | 3,124 | 37,501 | 18,752 |
| 48 | **GENERAL PLANT** | 3,826 | 3,826 | 3,826 | 3,826 | 3,826 | 3,503 | 3,826 | 3,826 | 3,826 | 3,826 | 3,826 | 3,826 | 45,589 | 22,783 |
| 49 | **TOTAL NET ADDITIONS** | 9,076 | 9,076 | 9,076 | 9,076 | 9,076 | 8,755 | 9,076 | 9,076 | 9,076 | 9,076 | 9,076 | 9,076 | 108,591 | 54,285 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 19 | 19 | 19 | 19 | 19 | 15 | 19 | 19 | 19 | 19 | 19 | 19 | 224 | 112 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 206 | 206 | 206 | 206 | 206 | 210 | 206 | 206 | 206 | 206 | 206 | 206 | 2,476 | 1,238 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 37 | 37 | 37 | 37 | 37 | 39 | 37 | 37 | 37 | 37 | 37 | 37 | 446 | 223 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 754 | 754 | 754 | 754 | 754 | 748 | 754 | 754 | 754 | 754 | 754 | 754 | 9,042 | 4,521 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 832 | 832 | 832 | 832 | 832 | 830 | 832 | 832 | 832 | 832 | 832 | 832 | 9,982 | 4,991 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 84 | 84 | 84 | 84 | 84 | 83 | 84 | 84 | 84 | 84 | 84 | 84 | 1,007 | 503 |
| 19 | 320.3 Water Treatment Equipment | 173 | 173 | 173 | 173 | 173 | 174 | 173 | 173 | 173 | 173 | 173 | 173 | 2,077 | 1,039 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 21 | 21 | 21 | 21 | 21 | 16 | 21 | 21 | 21 | 21 | 21 | 21 | 247 | 123 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 25 | 330.4 Distribution Reservoirs | 931 | 931 | 931 | 931 | 931 | 936 | 931 | 931 | 931 | 931 | 931 | 931 | 11,177 | 5,589 |
| 26 | 331.4 Transmission & Distribution | 1,540 | 1,540 | 1,540 | 1,540 | 1,540 | 1,542 | 1,540 | 1,540 | 1,540 | 1,540 | 1,540 | 1,540 | 18,482 | 9,241 |
| 27 | 333.4 Services | 285 | 285 | 285 | 285 | 285 | 283 | 285 | 285 | 285 | 285 | 285 | 285 | 3,418 | 1,709 |
| 28 | 334.4 Meters & Meter Installation | 356 | 356 | 356 | 356 | 356 | 361 | 356 | 356 | 356 | 356 | 356 | 356 | 4,277 | 2,139 |
| 29 | 335.4 Hydrants | 11 | 11 | 11 | 11 | 11 | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 133 | 67 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 156 | 156 | 156 | 156 | 156 | 157 | 156 | 156 | 156 | 156 | 156 | 156 | 1,873 | 937 |
| 34 | 340.5 Office Furniture & Equipment | 257 | 257 | 257 | 257 | 257 | 262 | 257 | 257 | 257 | 257 | 257 | 257 | 3,089 | 1,545 |
| 35 | 340.51 Computer Equipment | 1,712 | 1,712 | 1,712 | 1,712 | 1,712 | 1,717 | 1,712 | 1,712 | 1,712 | 1,712 | 1,712 | 1,712 | 20,549 | 10,275 |
| 36 | 341.5 Transportation Equipment | 988 | 988 | 988 | 988 | 988 | 987 | 988 | 988 | 988 | 988 | 988 | 988 | 11,855 | 5,927 |
| 37 | 342.5 Stores Equipment | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 37 | 19 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 134 | 134 | 134 | 134 | 134 | 139 | 134 | 134 | 134 | 134 | 134 | 134 | 1,613 | 807 |
| 39 | 344.5 Laboratory Equipment | 130 | 130 | 130 | 130 | 130 | 131 | 130 | 130 | 130 | 130 | 130 | 130 | 1,561 | 781 |
| 40 | 345.5 Power Operated Equipment | 205 | 205 | 205 | 205 | 205 | 207 | 205 | 205 | 205 | 205 | 205 | 205 | 2,462 | 1,231 |
| 41 | 346.5 Communication Equipment | 112 | 112 | 112 | 112 | 112 | 109 | 112 | 112 | 112 | 112 | 112 | 112 | 1,341 | 670 |
| 42 | 347.5 Miscellaneous Equipment | 34 | 34 | 34 | 34 | 34 | 28 | 34 | 34 | 34 | 34 | 34 | 34 | 402 | 201 |
| 43 | 348.5 Other Tangible Plant | 95 | 95 | 95 | 95 | 95 | 90 | 95 | 95 | 95 | 95 | 95 | 95 | 1,135 | 567 |
| 44 | **INTANGIBLE PLANT** | 19 | 19 | 19 | 19 | 19 | 15 | 19 | 19 | 19 | 19 | 19 | 19 | 224 | 112 |
| 45 | **SUPPLY & PUMPING** | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,827 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 1,829 | 21,946 | 10,973 |
| 46 | ***WATER TREATMENT PLANT*** | 278 | 278 | 278 | 278 | 278 | 273 | 278 | 278 | 278 | 278 | 278 | 278 | 3,331 | 1,665 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 3,124 | 3,124 | 3,124 | 3,124 | 3,124 | 3,137 | 3,124 | 3,124 | 3,124 | 3,124 | 3,124 | 3,124 | 37,501 | 18,752 |
| 48 | **GENERAL PLANT** | 3,826 | 3,826 | 3,826 | 3,826 | 3,826 | 3,831 | 3,826 | 3,826 | 3,826 | 3,826 | 3,826 | 3,826 | 45,917 | 22,960 |
| 49 | **TOTAL GROSS ADDITIONS** | 9,076 | 9,076 | 9,076 | 9,076 | 9,076 | 9,083 | 9,076 | 9,076 | 9,076 | 9,076 | 9,076 | 9,076 | 108,919 | 54,462 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 | 0 | 328 | 177 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 | 0 | 328 | 177 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 | 0 | 328 | 177 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 1,577 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 50,480 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding Reservoirs | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | (12,292) | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 44,427 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 88,101 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 31,099 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 33,365 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 123 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 549 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 113,290 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 323,204 | 3.13% | 10,116 |
| 27 | 333.4 Services | 50,469 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 392 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 1,221 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 17,650 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 22,888 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 60,378 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 57,052 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 245 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 13,866 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 4,176 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 24,956 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 6,942 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 1,717 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 8,025 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 1,577 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 170,716 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 64,587 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 489,124 | 2.07% | 10,116 |
| 48 | **GENERAL PLANT** | 217,895 | 0.00% | 0 |
| 49 | **TOTAL** | 943,899 | 1.07% | 10,116 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | 388,177 |
| 3 | Utility Adjustment to ordered balance (1) | 0 |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 8 | **12/31/91 Balance** | 388,177 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 4,244 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 4,244 |
| 15 | **12/31/92 Balance** | 392,421 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 8,783 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 8,783 |
| 22 | **12/31/93 Balance** | 401,204 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 6,247 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 6,247 |
| 29 | **12/31/94 Balance** | 407,451 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 407,451 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 675 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 675 |
| 43 | **12/31/96 Balance** | 408,126 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 24,558 | 0 | 24,558 | 0 | 24,558 | 24,558 | 0 | 24,558 | 0.00% | 0 |
| 2 | Line/Main Extensions | 688 | 0 | 688 | 0 | 688 | 688 | 0 | 688 | 0.00% | 0 |
| 3 | Meter Installation Fees | 24,098 | 675 | 24,773 | 0 | 24,773 | 24,461 | 0 | 24,461 | 0.00% | 0 |
| 4 | Contributed Lines | 379,092 | 0 | 379,092 | 0 | 379,092 | 379,092 | 0 | 379,092 | 1.73% | 6,558 |
| 5 | Cont. Prpty Other than Lines | (139,260) | 0 | (139,260) | 0 | (139,260) | (139,260) | 0 | (139,260) | 0.00% | 0 |
| 6 | Service Installation Fees | 118,275 | 0 | 118,275 | 0 | 118,275 | 118,275 | 0 | 118,275 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 407,451 | 675 | 408,126 | 0 | 408,126 | 407,814 | 0 | 407,814 | 1.61% | 6,558 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)





Note: May not cross foot due to rounding.

**SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

**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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Classification | Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Average Balance 1996 |
| 1 | Plant Capacity Fees | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 24,558 | 0 | 24,558 |
| 2 | Line/Main Extensions | 688 | 688 | 688 | 688 | 688 | 688 | 688 | 688 | 688 | 688 | 688 | 688 | 688 | 0 | 688 |
| 3 | Meter Installation Fees | 24,098 | 24,098 | 24,173 | 24,248 | 24,323 | 24,398 | 24,473 | 24,548 | 24,623 | 24,698 | 24,773 | 24,773 | 24,773 | 675 | 24,461 |
| 4 | Contributed Lines | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 379,092 | 0 | 379,092 |
| 5 | Cont. Prpty Other than Lines | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | (139,260) | 0 | (139,260) |
| 6 | Service Installation Fees | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 118,275 | 0 | 118,275 |
| 7 | **TOTAL WATER CIAC** | 407,451 | 407,451 | 407,526 | 407,601 | 407,676 | 407,751 | 407,826 | 407,901 | 407,976 | 408,051 | 408,126 | 408,126 | 408,126 | 675 | 407,814 |



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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

*FPSC*
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 675 | 363 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 675 | 363 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 675 | 363 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL GROSS ADDITIONS** | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 0 | 675 | 363 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | (52,406) |
| 3 | Utility Adjustment to ordered balance (1) | 55,087 |
| 4 | 1991 Additions | 815 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 815 |
| 8 | **12/31/91 Balance** | 3,496 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 7,370 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 7,370 |
| 15 | **12/31/92 Balance** | 10,866 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 7,615 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 7,615 |
| 22 | **12/31/93 Balance** | 18,481 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 7,849 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 7,849 |
| 29 | **12/31/94 Balance** | 26,330 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 7,900 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 7,900 |
| 36 | **12/31/95 Balance** | 34,230 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 9,741 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 9,741 |
| 43 | **12/31/96 Balance** | 43,971 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/12/95 12:06 PM A13W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 3,369 | 806 | 4,175 | 0 | 4,175 | 3,772 | 0 | 3,772 | 0.00% | 0 |
| 2 | Line/Main Extensions | 35 | 16 | 51 | 0 | 51 | 43 | 0 | 43 | 0.00% | 0 |
| 3 | Meter Installation Fees | 4,489 | 1,223 | 5,712 | 0 | 5,712 | 5,100 | 0 | 5,100 | 0.00% | 0 |
| 4 | Contributed Lines | 27,661 | 8,833 | 36,494 | 0 | 36,494 | 32,078 | 0 | 32,078 | 2.07% | 664 |
| 5 | Cont. Prpty Other than Lines | (10,012) | (4,094) | (14,106) | 0 | (14,106) | (12,059) | 0 | (12,059) | 0.00% | 0 |
| 6 | Service Installation Fees | 8,688 | 2,957 | 11,645 | 0 | 11,645 | 10,167 | 0 | 10,167 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 34,230 | 9,741 | 43,971 | 0 | 43,971 | 39,101 | 0 | 39,101 | 1.70% | 664 |

Column:
(10) from Schedule A-9 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Classification | Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Ave. Utility Balance 1996 |
| 1 | Plant Capacity Fees | 3,369 | 3,436 | 3,503 | 3,570 | 3,637 | 3,704 | 3,773 | 3,840 | 3,907 | 3,974 | 4,041 | 4,108 | 4,175 | 806 | 3,772 |
| 2 | Line/Main Extensions | 35 | 36 | 37 | 38 | 39 | 40 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 16 | 43 |
| 3 | Meter Installation Fees | 4,489 | 4,591 | 4,693 | 4,795 | 4,897 | 4,999 | 5,100 | 5,202 | 5,304 | 5,406 | 5,508 | 5,610 | 5,712 | 1,223 | 5,100 |
| 4 | Contributed Lines | 27,661 | 28,397 | 29,133 | 29,869 | 30,605 | 31,341 | 32,078 | 32,814 | 33,550 | 34,286 | 35,022 | 35,758 | 36,494 | 8,833 | 32,078 |
| 5 | Cont. Prpty Other than Lines | (10,012) | (10,353) | (10,694) | (11,035) | (11,376) | (11,717) | (12,060) | (12,401) | (12,742) | (13,083) | (13,424) | (13,765) | (14,106) | (4,094) | (12,059) |
| 6 | Service Installation Fees | 8,688 | 8,934 | 9,180 | 9,426 | 9,672 | 9,918 | 10,169 | 10,415 | 10,661 | 10,907 | 11,153 | 11,399 | 11,645 | 2,957 | 10,167 |
| 7 | **TOTAL ACC. AMORT. CIAC** | 34,230 | 35,041 | 35,852 | 36,663 | 37,474 | 38,285 | 39,105 | 39,916 | 40,727 | 41,538 | 42,349 | 43,160 | 43,971 | 9,741 | 39,101 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 67 | 67 | 67 | 67 | 67 | 69 | 67 | 67 | 67 | 67 | 67 | 67 | 806 | 403 |
| 2 | Line/Main Extensions | 1 | 1 | 1 | 1 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 8 |
| 3 | Meter Installation Fees | 102 | 102 | 102 | 102 | 102 | 101 | 102 | 102 | 102 | 102 | 102 | 102 | 1,223 | 611 |
| 4 | Contributed Lines | 736 | 736 | 736 | 736 | 736 | 737 | 736 | 736 | 736 | 736 | 736 | 736 | 8,833 | 4,417 |
| 5 | Cont. Prpty Other than Lines | (341) | (341) | (341) | (341) | (341) | (343) | (341) | (341) | (341) | (341) | (341) | (341) | (4,094) | (2,047) |
| 6 | Service Installation Fees | 246 | 246 | 246 | 246 | 246 | 251 | 246 | 246 | 246 | 246 | 246 | 246 | 2,957 | 1,479 |
| 7 | **TOTAL NET ADDITIONS** | 811 | 811 | 811 | 811 | 811 | 820 | 811 | 811 | 811 | 811 | 811 | 811 | 9,741 | 4,871 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 67 | 67 | 67 | 67 | 67 | 69 | 67 | 67 | 67 | 67 | 67 | 67 | 806 | 403 |
| 2 | Line/Main Extensions | 1 | 1 | 1 | 1 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 8 |
| 3 | Meter Installation Fees | 102 | 102 | 102 | 102 | 102 | 101 | 102 | 102 | 102 | 102 | 102 | 102 | 1,223 | 611 |
| 4 | Contributed Lines | 736 | 736 | 736 | 736 | 736 | 737 | 736 | 736 | 736 | 736 | 736 | 736 | 8,833 | 4,417 |
| 5 | Cont. Prpty Other than Lines | (341) | (341) | (341) | (341) | (341) | (343) | (341) | (341) | (341) | (341) | (341) | (341) | (4,094) | (2,047) |
| 6 | Service Installation Fees | 246 | 246 | 246 | 246 | 246 | 251 | 246 | 246 | 246 | 246 | 246 | 246 | 2,957 | 1,479 |
| 7 | **TOTAL GROSS ADDITIONS** | 811 | 811 | 811 | 811 | 811 | 820 | 811 | 811 | 811 | 811 | 811 | 811 | 9,741 | 4,871 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | TOTAL | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% (d) | | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Mi | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washingtor | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 0.96% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,818,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,520 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,262 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,263 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

**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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,536,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction in Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,316 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,845,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment In Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,976 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | *Working Funds* | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,825,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,682 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,796,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

**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]
Conventional [x ] Reverse Osmosis [x]

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

**FPSC**
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid in Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,963,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,796,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

562



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS BALANCE | | | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| 1 | 08/31/91 Balance Per County Resolution | 0 | | 08/31/91 Balance Per County Resolution | 0 | |
| 2 | Dated 04/28/92 | 0 | | Dated 04/28/92 Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 Adjusted Balance | 0 | |
| | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 BALANCE | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 BALANCE | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 BALANCE | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 BALANCE | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 BALANCE** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | Supporting Schedules | Recap Schedules |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 0.97% | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % | 1.07% | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (W) |



*Note: May not cross foot due to rounding.*

## SCHEDULE OF OTHER - WATER - 1996
### DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 735,204 | 0 | 735,204 | (28,425) | 706,779 | (3.87%) | B-4(W),B-3(W) |
| 3 | Other Revenue | 25,360 | 0 | 25,360 | 0 | 25,360 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 760,564 | 0 | 760,564 | (28,425) | 732,139 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 564,706 | 19,339 | 584,045 | 0 | 584,045 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 98,736 | 0 | 98,736 | 0 | 98,736 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 77,436 | 488 | 77,924 | (1,279) (A) | 76,645 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (23,669) | (7,648) | (31,317) | (10,472) (B) | (41,789) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 717,210 | 12,179 | 729,388 | (11,751) | 717,637 | | |
| 12 | ***NET OPERATING INCOME*** | *43,354* | *(12,179)* | *31,176* | *(16,674)* | 14,502 | | |
| 13 | **RATE BASE** | 1,310,417 | 0 | 1,310,417 | | 1,310,417 | | A-1(W) |
| 14 | **RATE OF RETURN** | 3.31% | | 2.38% | | 1.11% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 735,204 | 0 | 735,204 | 177,325 | | 912,529 | 24.12% | B-4(W),B-3(W) |
| 3 | Other Revenue | 25,360 | 0 | 25,360 | 0 | | 25,360 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 760,564 | 0 | 760,564 | 177,325 | | 937,889 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 564,706 | 19,339 | 584,045 | 0 | | 584,045 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 98,736 | 0 | 98,736 | 0 | | 98,736 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 77,436 | 488 | 77,924 | 7,980 | (A) | 85,904 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (23,669) | (7,648) | (31,317) | 65,325 | (B) | 34,008 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 717,210 | 12,179 | 729,388 | 73,305 | | 802,693 | | |
| 12 | **NET OPERATING INCOME** | 43,354 | (12,179) | 31,176 | 104,020 | | 135,196 | | |
| 13 | **RATE BASE** | 1,310,417 | 0 | 1,310,417 | | | 1,310,417 | | A-1(W) |
| 14 | **RATE OF RETURN** | 3.31% | | 2.38% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | -10.71% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 1.11% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 1,310,417 | 1,310,417 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 135,196 | 14,502 | | |
| 7 | Adjusted Income Under Present Rates | 31,176 | 31,176 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 104,020 | (16,674) | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 169,345 | (27,146) | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 177,325 | (28,425) | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 169,345 | (27,146) | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 65,325 | (10,472) | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 7,980 | (1,279) | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 104,020 | (16,674) | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. N/A | 0 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 7,291 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 5,092 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 524 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | 0 | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 6,432 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 19,339 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 799 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (311) | |
| 43 | | | |
| 44 | | 488 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (7,648) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (7,648) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 12,179 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

**FPSC**
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 627,999 | 0 | 627,999 |
| 4 | 461.2 Metered - Commercial | 58,606 | 0 | 58,606 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 *Metered - Public Authority* | 0 | 0 | 0 |
| 7 | 461.5 Metered - Multi-Family | 48,599 | 0 | 48,599 |
| 8 | Subtotal Water Sales | 735,204 | 0 | 735,204 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 0 | 0 | 0 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 0 | 0 | 0 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | *475 Unbilled Revenues* | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 0 | 0 | 0 |
| 18 | **TOTAL WATER SALES** | 735,204 | 0 | 735,204 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 25,360 | 0 | 25,360 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 25,360 | 0 | 25,360 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 760,564 | 0 | 760,564 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

FPSC
Schedule: B-5(W)

Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 Salaries & Wages - Employees | 134,983 | 9,986 | 144,969 | 38,921 | 1,855 | 40,776 | 26,500 | 2,742 | 29,243 | 69,562 | 5,389 | 74,951 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits (1) | 33,732 | 888 | 34,620 | 9,726 | 0 | 9,726 | 6,622 | 370 | 6,992 | 17,383 | 518 | 17,902 |
| 4 | 610 Purchased Water | 274,400 | 0 | 274,400 | 274,400 | 0 | 274,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 24,757 | 158 | 24,915 | 23,500 | 0 | 23,500 | 87 | 0 | 87 | 1,170 | 158 | 1,328 |
| 6 | 616 Fuel for Power Production | 306 | 0 | 306 | 306 | 0 | 306 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 5,364 | 0 | 5,364 | 5,364 | 0 | 5,364 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 23,660 | 831 | 24,490 | 19,063 | 0 | 19,063 | 1,409 | 146 | 1,556 | 3,187 | 684 | 3,871 |
| 9 | 631 Contractual Services - Eng. | 534 | 0 | 534 | 0 | 0 | 0 | 0 | 0 | 0 | 534 | 0 | 534 |
| 10 | 632 Contractual Services - Acct. | 2,833 | 0 | 2,833 | 0 | 0 | 0 | 0 | 0 | 0 | 2,833 | 0 | 2,833 |
| 11 | 633 Contractual Services - Legal | 1,707 | 0 | 1,707 | 0 | 0 | 0 | 0 | 0 | 0 | 1,707 | 0 | 1,707 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 6,761 | 2,426 | 9,187 | 2,358 | 373 | 2,731 | 0 | 0 | 0 | 4,403 | 2,053 | 6,456 |
| 14 | 641 Rental of Real Building/Real Property | 2,533 | 397 | 2,930 | 0 | 0 | 0 | 0 | 0 | 0 | 2,533 | 397 | 2,930 |
| 15 | 642 Rental of Equipment | 642 | 69 | 711 | 526 | 0 | 526 | 0 | 0 | 0 | 116 | 69 | 185 |
| 16 | 650 Transportation Expense | 5,689 | 186 | 5,874 | 3,453 | 0 | 3,453 | 997 | 125 | 1,122 | 1,239 | 61 | 1,300 |
| 17 | 656 Insurance - Vehicle | 1,942 | 0 | 1,942 | 0 | 0 | 0 | 0 | 0 | 0 | 1,942 | 0 | 1,942 |
| 18 | 657 Insurance - General Liability | 3,992 | 828 | 4,820 | 0 | 0 | 0 | 0 | 0 | 0 | 3,992 | 828 | 4,820 |
| 19 | 658 Insurance - Workman's Comp (2) | 2,309 | 40 | 2,349 | 666 | 0 | 666 | 453 | 25 | 478 | 1,190 | 15 | 1,204 |
| 20 | 659 Insurance - Other | 396 | 0 | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 396 | 0 | 396 |
| 21 | 660 Advertising Expense | 432 | 390 | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 432 | 390 | 822 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 Reg. Comm. Exp. - Other | 942 | 0 | 942 | 0 | 0 | 0 | 0 | 0 | 0 | 942 | 0 | 942 |
| 24 | 670 Bad Debt Expense | 3,468 | 375 | 3,843 | 0 | 0 | 0 | 3,468 | 375 | 3,843 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 33,326 | 2,765 | 36,091 | 4,973 | 0 | 4,973 | 8,699 | 502 | 9,202 | 19,653 | 2,263 | 21,916 |
| 26 | **TOTAL WATER O & M EXPENSES** | 564,706 | 19,339 | 584,045 | 383,256 | 2,228 | 385,484 | 48,237 | 4,286 | 52,523 | 133,213 | 12,826 | 146,039 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

**FPSC**
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 11,278 | 10,454 | 11,961 | 11,477 | 11,524 | 11,411 | 11,241 | 11,233 | 11,002 | 11,333 | 10,931 | 11,137 | 134,983 | 9,986 | 144,969 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 2,818 | 2,613 | 2,989 | 2,868 | 2,880 | 2,852 | 2,809 | 2,807 | 2,749 | 2,832 | 2,732 | 2,783 | 33,732 | 888 | 34,620 |
| 4 | 610.1-.8 Purchased Water | 22,874 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 274,400 | 0 | 274,400 |
| 5 | 615.1-.8 Purchased Power | 2,065 | 2,057 | 2,066 | 2,065 | 2,064 | 2,062 | 2,064 | 2,064 | 2,062 | 2,065 | 2,061 | 2,062 | 24,757 | 158 | 24,915 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 102 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 102 | 0 | 0 | 306 | 0 | 306 |
| 7 | 618.1-.8 Chemicals | 438 | 429 | 429 | 531 | 429 | 429 | 429 | 429 | 531 | 429 | 429 | 429 | 5,364 | 0 | 5,364 |
| 8 | 620.1-.8 Materials & Supplies | 1,842 | 1,807 | 1,871 | 2,250 | 2,122 | 2,046 | 1,821 | 2,024 | 2,119 | 2,030 | 1,912 | 1,815 | 23,660 | 831 | 24,491 |
| 9 | 631.1-.8 Contractual Services - Eng. | 44 | 42 | 46 | 46 | 45 | 44 | 45 | 45 | 44 | 45 | 44 | 44 | 534 | 0 | 534 |
| 10 | 632.1-.8 Contractual Services - Acct. | 233 | 223 | 243 | 242 | 239 | 236 | 238 | 238 | 235 | 240 | 232 | 235 | 2,833 | 0 | 2,833 |
| 11 | 633.1-.8 Contractual Services - Legal | 140 | 135 | 146 | 146 | 144 | 142 | 143 | 143 | 142 | 145 | 140 | 142 | 1,707 | 0 | 1,707 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 495 | 504 | 467 | 525 | 513 | 496 | 558 | 558 | 983 | 558 | 548 | 556 | 6,760 | 2,426 | 9,186 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 208 | 200 | 217 | 216 | 213 | 211 | 213 | 213 | 210 | 215 | 207 | 210 | 2,533 | 397 | 2,930 |
| 15 | 642.1-.8 Rental of Equipment | 54 | 53 | 56 | 54 | 54 | 55 | 53 | 53 | 52 | 53 | 52 | 52 | 642 | 69 | 711 |
| 16 | 650.1-.8 Transportation Expense | 476 | 461 | 478 | 477 | 476 | 473 | 477 | 476 | 472 | 478 | 471 | 474 | 5,689 | 186 | 5,875 |
| 17 | 656.1-.8 Insurance - Vehicle | 160 | 153 | 166 | 166 | 164 | 161 | 163 | 163 | 161 | 165 | 159 | 161 | 1,942 | 0 | 1,942 |
| 18 | 657.1-.8 Insurance - General Liability | 328 | 315 | 342 | 341 | 336 | 332 | 335 | 335 | 331 | 338 | 326 | 331 | 3,992 | 828 | 4,820 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 193 | 179 | 205 | 196 | 197 | 195 | 192 | 192 | 188 | 194 | 187 | 190 | 2,308 | 40 | 2,348 |
| 20 | 659.1-.8 Insurance - Other | 33 | 31 | 34 | 34 | 33 | 33 | 33 | 33 | 33 | 34 | 32 | 33 | 396 | 0 | 396 |
| 21 | 660.1-.8 Advertising Expense | 36 | 34 | 37 | 37 | 36 | 36 | 36 | 36 | 36 | 37 | 35 | 36 | 432 | 390 | 822 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 77 | 74 | 81 | 80 | 79 | 78 | 79 | 79 | 78 | 80 | 77 | 78 | 942 | 0 | 942 |
| 24 | 670.1-.8 Bad Debt Expense | 290 | 264 | 293 | 291 | 292 | 288 | 296 | 293 | 286 | 297 | 286 | 292 | 3,468 | 375 | 3,843 |
| 25 | 675.1-.8 Miscellaneous Expenses | 2,837 | 2,705 | 3,059 | 2,853 | 2,852 | 2,864 | 2,699 | 2,698 | 2,652 | 2,809 | 2,634 | 2,665 | 33,326 | 2,765 | 36,091 |
| 26 | **TOTAL WATER O & M EXPENSES** | 46,919 | 45,702 | 48,051 | 47,762 | 47,558 | 47,413 | 46,790 | 46,978 | 47,233 | 47,343 | 46,362 | 46,595 | 564,706 | 19,339 | 584,045 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

**FPSC**
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 3,347 | 2,947 | 3,760 | 3,307 | 3,436 | 3,426 | 3,141 | 3,150 | 3,050 | 3,169 | 3,059 | 3,128 | 38,921 | 1,855 | 40,776 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 836 | 737 | 940 | 826 | 859 | 856 | 785 | 787 | 762 | 792 | 764 | 782 | 9,726 | 0 | 9,726 |
| 4 | 610.1-.6 Purchased Water | 22,874 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 22,866 | 274,400 | 0 | 274,400 |
| 5 | 615.1-.6 Purchased Power | 1,962 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 23,500 | 0 | 23,500 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 102 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 102 | 0 | 0 | 306 | 0 | 306 |
| 7 | 618.1-.6 Chemicals | 438 | 429 | 429 | 531 | 429 | 429 | 429 | 429 | 531 | 429 | 429 | 429 | 5,364 | 0 | 5,364 |
| 8 | 620.1-.6 Materials & Supplies | 1,463 | 1,448 | 1,479 | 1,859 | 1,735 | 1,664 | 1,433 | 1,637 | 1,739 | 1,639 | 1,535 | 1,432 | 19,063 | 0 | 19,063 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | 133 | 157 | 90 | 148 | 142 | 130 | 189 | 188 | 618 | 184 | 188 | 191 | 2,358 | 373 | 2,731 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 45 | 44 | 46 | 44 | 45 | 45 | 43 | 43 | 43 | 43 | 43 | 43 | 526 | 0 | 526 |
| 16 | 650.1-.6 Transportation Expense | 291 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 3,453 | 0 | 3,453 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 57 | 50 | 64 | 57 | 59 | 59 | 54 | 54 | 52 | 54 | 52 | 53 | 666 | 0 | 666 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 495 | 492 | 639 | 443 | 465 | 507 | 307 | 311 | 305 | 398 | 310 | 300 | 4,973 | 0 | 4,973 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 31,941 | 31,517 | 32,559 | 32,328 | 32,281 | 32,329 | 31,492 | 31,711 | 32,212 | 31,923 | 31,492 | 31,470 | 383,256 | 2,228 | 385,484 |

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.

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Note: May not cross foot due to rounding

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

**FPSC**
*Schedule: B-5(W)*
Page 4 Of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 2,214 | 2,020 | 2,242 | 2,224 | 2,231 | 2,201 | 2,262 | 2,238 | 2,181 | 2,266 | 2,186 | 2,234 | 26,500 | 2,742 | 29,243 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits (1) | 553 | 505 | 560 | 556 | 558 | 550 | 565 | 559 | 545 | 566 | 546 | 558 | 6,622 | 370 | 6,992 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 87 | 0 | 87 |
| 6 | 616.7 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials & Supplies | 118 | 107 | 119 | 118 | 119 | 117 | 120 | 119 | 116 | 121 | 116 | 119 | 1,409 | 146 | 1,556 |
| 9 | 631.7 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 83 | 76 | 84 | 84 | 84 | 83 | 85 | 84 | 82 | 85 | 82 | 84 | 997 | 125 | 1,122 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp (2) | 38 | 35 | 38 | 38 | 38 | 38 | 39 | 38 | 37 | 39 | 37 | 38 | 453 | 25 | 478 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 290 | 264 | 293 | 291 | 292 | 288 | 296 | 293 | 286 | 297 | 286 | 292 | 3,468 | 375 | 3,843 |
| 25 | 675.7 Miscellaneous Expenses | 727 | 663 | 736 | 730 | 732 | 722 | 743 | 735 | 716 | 744 | 718 | 733 | 8,699 | 502 | 9,202 |
| 26 | TOTAL WATER ALLOCATED CUST ACCTS EXP. | 4,030 | 3,678 | 4,080 | 4,049 | 4,061 | 4,006 | 4,118 | 4,074 | 3,971 | 4,124 | 3,979 | 4,067 | 48,237 | 4,286 | 52,523 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 5,717 | 5,487 | 5,959 | 5,945 | 5,857 | 5,784 | 5,838 | 5,845 | 5,770 | 5,898 | 5,687 | 5,775 | 69,562 | 5,389 | 74,951 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 1,429 | 1,371 | 1,489 | 1,486 | 1,464 | 1,446 | 1,459 | 1,461 | 1,442 | 1,474 | 1,421 | 1,443 | 17,383 | 518 | 17,902 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 96 | 92 | 100 | 100 | 98 | 97 | 98 | 98 | 97 | 99 | 96 | 97 | 1,170 | 158 | 1,328 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 262 | 251 | 273 | 272 | 268 | 265 | 267 | 268 | 264 | 270 | 261 | 265 | 3,187 | 684 | 3,871 |
| 9 | 631.8 | Contractual Services - Eng. | 44 | 42 | 46 | 46 | 45 | 44 | 45 | 45 | 44 | 45 | 44 | 44 | 534 | 0 | 534 |
| 10 | 632.8 | Contractual Services - Acct. | 233 | 223 | 243 | 242 | 239 | 236 | 238 | 238 | 235 | 240 | 232 | 235 | 2,833 | 0 | 2,833 |
| 11 | 633.8 | Contractual Services - Legal | 140 | 135 | 146 | 146 | 144 | 142 | 143 | 143 | 142 | 145 | 140 | 142 | 1,707 | 0 | 1,707 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 362 | 347 | 377 | 376 | 371 | 366 | 369 | 370 | 365 | 373 | 360 | 365 | 4,403 | 2,053 | 6,456 |
| 14 | 641.8 | Rental of Real Building/Real Property | 208 | 200 | 217 | 216 | 213 | 211 | 213 | 213 | 210 | 215 | 207 | 210 | 2,533 | 397 | 2,930 |
| 15 | 642.8 | Rental of Equipment | 10 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 10 | 116 | 69 | 185 |
| 16 | 650.8 | Transportation Expense | 102 | 98 | 106 | 106 | 104 | 103 | 104 | 104 | 103 | 105 | 101 | 103 | 1,239 | 61 | 1,300 |
| 17 | 656.8 | Insurance - Vehicle | 160 | 153 | 166 | 166 | 164 | 161 | 163 | 163 | 161 | 165 | 159 | 161 | 1,942 | 0 | 1,942 |
| 18 | 657.8 | Insurance - General Liability | 328 | 315 | 342 | 341 | 336 | 332 | 335 | 335 | 331 | 338 | 326 | 331 | 3,992 | 828 | 4,820 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 98 | 94 | 102 | 102 | 100 | 99 | 100 | 100 | 99 | 101 | 97 | 99 | 1,190 | 15 | 1,204 |
| 20 | 659.8 | Insurance - Other | 33 | 31 | 34 | 34 | 33 | 33 | 33 | 33 | 33 | 34 | 32 | 33 | 396 | 0 | 396 |
| 21 | 660.8 | Advertising Expense | 36 | 34 | 37 | 37 | 36 | 36 | 36 | 36 | 36 | 37 | 35 | 36 | 432 | 390 | 822 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 77 | 74 | 81 | 80 | 79 | 78 | 79 | 79 | 78 | 80 | 77 | 78 | 942 | 0 | 942 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 1,615 | 1,550 | 1,684 | 1,680 | 1,655 | 1,634 | 1,649 | 1,651 | 1,630 | 1,666 | 1,607 | 1,632 | 19,653 | 2,263 | 21,916 |
| 26 | TOTAL WATER ALLOCATED A & G EXPENSES | | 10,948 | 10,507 | 11,411 | 11,385 | 11,216 | 11,077 | 11,179 | 11,193 | 11,051 | 11,296 | 10,891 | 11,059 | 133,213 | 12,826 | 146,039 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
### *UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)*

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. | and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 136,910 | 8,037 | (9,964) | 134,983 | 0 | 2,342 | 1,212 | 0 | 0 | 6,432 | 9,986 | 144,969 |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 | Employee Pensions & Benefits (1) | 33,999 | (267) | 0 | 33,732 | 0 | 585 | 303 | 0 | 0 | 0 | 888 | 34,620 |
| 4 | 610.1-.8 | Purchased Water | 274,400 | 0 | 0 | 274,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 274,400 |
| 5 | 615.1-.8 | Purchased Power | 24,887 | 0 | (130) | 24,757 | 0 | 158 | 0 | 0 | 0 | 0 | 158 | 24,915 |
| 6 | 616.1-.8 | Fuel for Power Production | 300 | 6 | 0 | 306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 306 |
| 7 | 618.1-.8 | Chemicals | 5,261 | 103 | 0 | 5,364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,364 |
| 8 | 620.1-.8 | Materials & Supplies | 23,675 | 462 | (477) | 23,660 | 0 | 285 | 394 | 151 | 0 | 0 | 831 | 24,490 |
| 9 | 631.1-.8 | Contractual Services - Eng. | 578 | 11 | (55) | 534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 534 |
| 10 | 632.1-.8 | Contractual Services - Acct. | 3,067 | 60 | (294) | 2,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,833 |
| 11 | 633.1-.8 | Contractual Services - Legal | 1,848 | 36 | (177) | 1,707 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,707 |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 | Contractual Services - Other | 7,079 | 138 | (456) | 6,761 | 0 | 729 | 1,324 | 373 | 0 | 0 | 2,426 | 9,187 |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 2,742 | 53 | (263) | 2,533 | 0 | 397 | 0 | 0 | 0 | 0 | 397 | 2,930 |
| 15 | 642.1-.8 | Rental of Equipment | 642 | 13 | (12) | 642 | 0 | 59 | 10 | 0 | 0 | 0 | 69 | 711 |
| 16 | 650.1-.8 | Transportation Expense | 5,807 | 113 | (232) | 5,689 | 0 | 186 | 0 | 0 | 0 | 0 | 186 | 5,874 |
| 17 | 656.1-.8 | Insurance - Vehicle | 2,102 | 41 | (201) | 1,942 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,942 |
| 18 | 657.1-.8 | Insurance - General Liability | 4,322 | 84 | (414) | 3,992 | 0 | 828 | 0 | 0 | 0 | 0 | 828 | 4,820 |
| 19 | 658.1-.8 | Insurance - Workman's Comp (2) | 2,449 | (141) | 0 | 2,309 | 0 | 40 | 0 | 0 | 0 | 0 | 40 | 2,349 |
| 20 | 659.1-.8 | Insurance - Other | 429 | 8 | (41) | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 396 |
| 21 | 660.1-.8 | Advertising Expense | 468 | 9 | (45) | 432 | 0 | 0 | 390 | 0 | 0 | 0 | 390 | 822 |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,227 | 0 | (3,227) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 1,041 | 0 | (99) | 942 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 942 |
| 24 | 670.1-.8 | Bad Debt Expense | 3,755 | 0 | (287) | 3,468 | 0 | 375 | 0 | 0 | 0 | 0 | 375 | 3,843 |
| 25 | 675.1-.8 | Miscellaneous Expenses | 35,573 | 694 | (2,941) | 33,326 | 0 | 1,306 | 1,459 | 0 | 0 | 0 | 2,765 | 36,091 |
| 26 | **TOTAL WATER O & M EXPENSES** | | 574,562 | 9,460 | (19,316) | 564,706 | 0 | 7,291 | 5,092 | 524 | 0 | 6,432 | 19,339 | 584,045 |

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, 668/766 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).





Note: May not cross foot due to rounding.

**SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996**
**UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)**

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.6 Salaries & Wages - Employees | 36,763 | 2,158 | 0 | 38,921 | 0 | 0 | 0 | 0 | 0 | 1,855 | 1,855 | 40,776 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 9,130 | 596 | 0 | 9,726 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,726 |
| 4 | 610.1-.6 Purchased Water | 274,400 | 0 | 0 | 274,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 274,400 |
| 5 | 615.1-.6 Purchased Power | 23,500 | 0 | 0 | 23,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,500 |
| 6 | 616.1-.6 Fuel for Power Production | 300 | 6 | 0 | 306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 306 |
| 7 | 618.1-.6 Chemicals | 5,261 | 103 | 0 | 5,364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,364 |
| 8 | 620.1-.6 Materials & Supplies | 18,699 | 365 | (0) | 19,063 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,063 |
| 9 | 631.1-.6 Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 Contractual Services - Legal | 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 |
| 13 | 635.1-.6 Contractual Services - Other | 2,313 | 45 | 0 | 2,358 | 0 | 0 | 0 | 373 | 0 | 0 | 373 | 2,731 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 516 | 10 | (0) | 526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 526 |
| 16 | 650.1-.6 Transportation Expense | 3,387 | 66 | (0) | 3,453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,453 |
| 17 | 656.1-.6 Insurance - Vehicle | 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 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 658 | 8 | 0 | 666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 666 |
| 20 | 659.1-.6 Insurance - Other | 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 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 4,878 | 95 | (0) | 4,973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,973 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 379,803 | 3,452 | 0 | 383,256 | 0 | 0 | 0 | 373 | 0 | 1,855 | 2,228 | 385,484 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

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

**FPSC**
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | |
| Line No. | | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.7 | Salaries & Wages - Employees | 27,627 | 1,622 | (2,749) | 26,500 | 0 | 1,479 | 0 | 0 | 0 | 1,263 | 2,742 | 29,243 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | *604.7* | *Employee Pensions & Benefits (1)* | *6,861* | *(238)* | 0 | 6,622 | 0 | 370 | 0 | 0 | 0 | 0 | 370 | 6,992 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 96 | 0 | (9) | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 87 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | *618.7* | *Chemicals* | *0* | *0* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 1,526 | 30 | (146) | 1,409 | 0 | 146 | 0 | 0 | 0 | 0 | 146 | 1,556 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | *0* | *0* | *0* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | *0* | *0* | *0* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 1,079 | 21 | (103) | 997 | 0 | 125 | 0 | 0 | 0 | 0 | 125 | 1,122 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | *494* | *(41)* | *0* | *453* | *0* | *25* | 0 | 0 | 0 | 0 | 25 | 478 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | *0* | *0* | *0* | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 3,755 | 0 | (287) | 3,468 | 0 | 375 | 0 | 0 | 0 | 0 | 375 | 3,843 |
| 25 | 675.7 | Miscellaneous Expenses | 9,418 | 184 | (902) | 8,699 | 0 | 502 | 0 | 0 | 0 | 0 | 502 | 9,202 |
| 26 | | **TOTAL WATER O & M EXPENSES** | 50,856 | 1,577 | (4,196) | 48,237 | *0* | 3,023 | 0 | 0 | 0 | 1,263 | 4,286 | 52,523 |

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).

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

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

**FPSC**
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 72,520 | 4,257 | (7,216) | 69,562 | 0 | 863 | 1,212 | 0 | 0 | 3,315 | 5,389 | 74,951 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 18,009 | (625) | 0 | 17,383 | 0 | 216 | 303 | 0 | 0 | 0 | 518 | 17,902 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 1,291 | 0 | (121) | 1,170 | 0 | 158 | 0 | 0 | 0 | 0 | 158 | 1,328 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 3,451 | 67 | (331) | 3,187 | 0 | 139 | 394 | 151 | 0 | 0 | 684 | 3,871 |
| 9 | 631.8 | Contractual Services - Eng. | 578 | 11 | (55) | 534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 534 |
| 10 | 632.8 | Contractual Services - Acct. | 3,067 | 60 | (294) | 2,833 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,833 |
| 11 | 633.8 | Contractual Services - Legal | 1,848 | 36 | (177) | 1,707 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,707 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 4,766 | 93 | (457) | 4,403 | 0 | 729 | 1,324 | 0 | 0 | 0 | 2,053 | 6,456 |
| 14 | 641.8 | Rental of Real Building/Real Property | 2,742 | 53 | (263) | 2,533 | 0 | 397 | 0 | 0 | 0 | 0 | 397 | 2,930 |
| 15 | 642.8 | Rental of Equipment | 126 | 2 | (12) | 116 | 0 | 59 | 10 | 0 | 0 | 0 | 69 | 185 |
| 16 | 650.8 | Transportation Expense | 1,341 | 26 | (128) | 1,239 | 0 | 61 | 0 | 0 | 0 | 0 | 61 | 1,300 |
| 17 | 656.8 | Insurance - Vehicle | 2,102 | 41 | (201) | 1,942 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,942 |
| 18 | 657.8 | Insurance - General Liability | 4,322 | 84 | (414) | 3,992 | 0 | 828 | 0 | 0 | 0 | 0 | 828 | 4,820 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 1,297 | (108) | 0 | 1,190 | 0 | 15 | 0 | 0 | 0 | 0 | 15 | 1,204 |
| 20 | 659.8 | Insurance - Other | 429 | 8 | (41) | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 396 |
| 21 | 660.8 | Advertising Expense | 468 | 9 | (45) | 432 | 0 | 0 | 390 | 0 | 0 | 0 | 390 | 822 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,227 | 0 | (3,227) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 1,041 | 0 | (99) | 942 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 942 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 21,277 | 415 | (2,039) | 19,653 | 0 | 804 | 1,459 | 0 | 0 | 0 | 2,263 | 21,916 |
| 26 | | **TOTAL WATER O & M EXPENSES** | 143,903 | 4,431 | (15,120) | 133,213 | 0 | 4,268 | 5,092 | 151 | 0 | 3,315 | 12,826 | 146,039 |

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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**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 1 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 % |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 136,911 | 144,969 | 8,058 | 5.89% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 34,000 | 34,620 | 620 | 1.82% |
| 4 | 610.1-.8 | Purchased Water | 274,400 | 274,400 | 0 | 0.00% |
| 5 | 615.1-.8 | Purchased Power | 24,887 | 24,915 | 28 | 0.11% |
| 6 | 616.1-.8 | Fuel for Power Production | 300 | 306 | 6 | 2.00% |
| 7 | 618.1-.8 | Chemicals | 5,261 | 5,364 | 103 | 1.96% |
| 8 | 620.1-.8 | Materials & Supplies | 23,676 | 24,490 | 815 | 3.44% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 578 | 534 | (44) | (7.63%) |
| 10 | 632.1-.8 | Contractual Services - Acct. | 3,067 | 2,833 | (234) | (7.63%) |
| 11 | 633.1-.8 | Contractual Services - Legal | 1,848 | 1,707 | (141) | (7.63%) |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 7,079 | 9,187 | 2,107 | 29.77% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 2,742 | 2,930 | 187 | 6.84% |
| 15 | 642.1-.8 | Rental of Equipment | 642 | 711 | 69 | 10.82% |
| 16 | 650.1-.8 | Transportation Expense | 5,807 | 5,874 | 67 | 1.15% |
| 17 | 656.1-.8 | Insurance - Vehicle | 2,102 | 1,942 | (160) | (7.63%) |
| 18 | 657.1-.8 | Insurance - General Liability | 4,322 | 4,820 | 499 | 11.54% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 2,450 | 2,349 | (101) | (4.12%) |
| 20 | 659.1-.8 | Insurance - Other | 429 | 396 | (33) | (7.63%) |
| 21 | 660.1-.8 | Advertising Expense | 468 | 822 | 354 | 75.65% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,227 | 0 | (3,227) | (100.00%) |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 1,041 | 942 | (99) | (9.54%) |
| 24 | 670.1-.8 | Bad Debt Expense | 3,755 | 3,843 | 88 | 2.35% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 35,573 | 36,091 | 518 | 1.45% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 574,564 | 584,045 | 9,481 | 1.65% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 570,296 | 583,104 | 12,807 | 2.25% |

NOTE: See Volume II for variance explanations.



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 / 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)

| 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 | 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.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 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 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| Line No. | 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 % |
|---|---|---|---|---|---|---|
| 1 | 601.7 | Salaries & Wages - Employees | 27,627 | 29,243 | 1,615 | 5.85% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 6,861 | 6,992 | 131 | 1.91% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 96 | 87 | (9) | (9.39%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 1,526 | 1,556 | 30 | 1.97% |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 1,079 | 1,122 | 42 | 3.89% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 494 | 478 | (16) | (3.24%) |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 3,755 | 3,843 | 88 | 2.34% |
| 25 | 675.7 | Miscellaneous Expenses | 9,418 | 9,202 | (216) | (2.29%) |
| 26 | **TOTAL WATER O & M EXPENSES** | | 50,856 | 52,523 | 1,665 | 3.27% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 50,856 | 52,523 | 1,665 | 3.27% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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 % |
|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | | 72,520 | 74,951 | 2,431 | 3.35% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | | 18,009 | 17,902 | (107) | (0.59%) |
| 4 | 610.8 | Purchased Water | | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | | 1,291 | 1,328 | 37 | 2.87% |
| 6 | 616.8 | Fuel for Power Production | | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | | 3,451 | 3,871 | 421 | 12.20% |
| 9 | 631.8 | Contractual Services - Eng. | | 578 | 534 | (44) | (7.62%) |
| 10 | 632.8 | Contractual Services - Acct. | | 3,067 | 2,833 | (234) | (7.63%) |
| 11 | 633.8 | Contractual Services - Legal | | 1,848 | 1,707 | (141) | (7.63%) |
| 12 | 634.8 | Contractual Services - Mgmt Fees | | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | | 4,766 | 6,456 | 1,689 | 35.44% |
| 14 | 641.8 | Rental of Real Building/Real Property | | 2,742 | 2,930 | 187 | 6.82% |
| 15 | 642.8 | Rental of Equipment | | 126 | 185 | 59 | 47.01% |
| 16 | 650.8 | Transportation Expense | | 1,341 | 1,300 | (41) | (3.06%) |
| 17 | 656.8 | Insurance - Vehicle | | 2,102 | 1,942 | (160) | (7.61%) |
| 18 | 657.8 | Insurance - General Liability | | 4,322 | 4,820 | 499 | 11.55% |
| 19 | 658.8 | Insurance - Workman's Comp | | 1,297 | 1,204 | (93) | (7.17%) |
| 20 | 659.8 | Insurance - Other | | 429 | 396 | (33) | (7.69%) |
| 21 | 660.8 | Advertising Expense | | 468 | 822 | 354 | 75.62% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | | 3,227 | 0 | (3,227) | (100.00%) |
| 23 | 667.8 | Reg. Comm. Exp. - Other | | 1,041 | 942 | (99) | (9.51%) |
| 24 | 670.8 | Bad Debt Expense | | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | | 21,277 | 21,916 | 639 | 3.00% |
| 26 | **TOTAL WATER O & M EXPENSES** | | | 143,903 | 146,039 | 2,137 | 1.49% |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | | 139,635 | 145,097 | 5,463 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

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 [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1996 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |

| Line No. | Amortization of Rate Case Expense: | | (A) Total FPSC Filed | (B) Water |
|---|---|---|---|---|
| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | |
| 50 | Charlotte | N/A | $2,653 | 0 |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 0 |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 0 |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 0 |
| 54 | | | 854,174 | 0 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 0 |
| 58 | | | 1,427,241 | 0 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * |
| 60 | Annual Amortization | | $570,354 | $0 * |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * |
| 64 | % of Total | | 100.000000% | 0.000000% * |
| 65 | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

**FPSC**
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | *Testimony - Rate Structure* |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

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

| Line No. | (1) Date | (2) Description | (3) Total Water Cost | (4) How often to repeat |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

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

**FPSC**
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |

| | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 10 | | | |
| 11 | | | |
| 12 | (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W) |
| 13 | | | |
| 14 | (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| 15 | | | |
| 16 | (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W) |
| 17 | | | |
| 18 | (D) Working Capital | Average No. of Customers (Total Company) | A-17 (W) |
| 19 | | | |
| 20 | (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-1 (W) |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |

| | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 28 | | | |
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 31 | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 33 | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| 35 | | | |
| 36 | (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-5 (W) |
| 37 | | | |
| 38 | *(E) Property Taxes* | Net Taxable Value | B-15(W) |

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. | and Name | 1996 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 | Organization | 0 | 40 | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 302.1 | Franchise | 8,956 | 40 | 2.50% | 224 | 0 | 224 | 0.00% | 0 | 224 |
| 4 | 339.1 | Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 5 | | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 81,700 | 33 | 3.03% | 2,476 | 0 | 2,476 | 0.00% | 0 | 2,476 |
| 8 | 305.2 | Collect. & Impound. | 0 | 50 | 2.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 9 | 306.2 | Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 13,401 | 30 | 3.33% | 446 | 0 | 446 | 0.00% | 0 | 446 |
| 11 | 308.2 | Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12 | 309.2 | Supply Mains | 316,165 | 35 | 2.86% | 9,042 | 0 | 9,042 | 0.00% | 0 | 9,042 |
| 13 | 310.2 | Power Generation Equpt. | 0 | 20 | 5.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 311.2 | Pumping Equipment | 199,647 | 20 | 5.00% | 9,982 | 0 | 9,982 | 0.00% | 0 | 9,982 |
| 15 | 339.2 | Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 16 | | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 6,251 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 33,230 | 33 | 3.03% | 1,007 | 0 | 1,007 | 0.00% | 0 | 1,007 |
| 19 | 320.3 | Water Treatment Equip. | 45,648 | 22 | 4.55% | 2,077 | 0 | 2,077 | 0.00% | 0 | 2,077 |
| 20 | 321.3 | Permeators | 0 | 5 | | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 | Other Plant & Misc. | 6,164 | 25 | 4.00% | 247 | 0 | 247 | 0.00% | 0 | 247 |
| 22 | | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 473 | 33 | 3.03% | 14 | 0 | 14 | 0.00% | 0 | 14 |
| 25 | 330.4 | Distr. Reservoirs | 413,946 | 37 | 2.70% | 11,177 | 0 | 11,177 | 0.00% | 0 | 11,177 |
| 26 | 331.4 | Transmission & Distribution | 793,232 | 43 | 2.33% | 18,482 | 0 | 18,482 | 3.13% | 578 | 17,904 |
| 27 | 333.4 | Services | 136,703 | 40 | 2.50% | 3,418 | 0 | 3,418 | 0.00% | 0 | 3,418 |
| 28 | 334.4 | Meters & Meter Installation | 85,538 | 20 | 5.00% | 4,277 | 0 | 4,277 | 0.00% | 0 | 4,277 |
| 29 | 335.4 | Hydrants | 5,989 | 45 | 2.22% | 133 | 0 | 133 | 0.00% | 0 | 133 |
| 30 | 339.4 | Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 31 | | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 | Land & Land Rights | 7,349 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 | Structures & Improvements | 74,932 | 40 | 2.50% | 1,873 | 0 | 1,873 | 0.00% | 0 | 1,873 |
| 34 | 340.5 | Office Furniture & Equipment | 46,308 | 15 | 6.67% | 3,089 | 0 | 3,089 | 0.00% | 0 | 3,089 |
| 35 | 340.51 | Computer Equipment | 123,267 | 6 | 16.67% | 20,549 | 0 | 20,549 | 0.00% | 0 | 20,549 |
| 36 | 341.5 | Transportation Equipment | 71,114 | 6 | 16.67% | 11,855 | 0 | 11,855 | 0.00% | 0 | 11,855 |
| 37 | 342.5 | Stores Equipment | 667 | 18 | 5.56% | 37 | 0 | 37 | 0.00% | 0 | 37 |
| 38 | 343.5 | Tools, Shop & Garage | 25,810 | 16 | 6.25% | 1,613 | 0 | 1,613 | 0.00% | 0 | 1,613 |
| 39 | 344.5 | Laboratory Equipment | 23,406 | 15 | 6.67% | 1,561 | 0 | 1,561 | 0.00% | 0 | 1,561 |
| 40 | 345.5 | Power Operated Equipment | 29,560 | 12 | 8.33% | 2,462 | 0 | 2,462 | 0.00% | 0 | 2,462 |
| 41 | 346.5 | Communication Equipment | 13,413 | 10 | 10.00% | 1,341 | 0 | 1,341 | 0.00% | 0 | 1,341 |
| 42 | 347.5 | Miscellaneous Equipment | 6,030 | 15 | 6.67% | 402 | 0 | 402 | 0.00% | 0 | 402 |
| 43 | 348.5 | Other Tangible Plant | 11,351 | 10 | 10.00% | 1,135 | 0 | 1,135 | 0.00% | 0 | 1,135 |
| 44 | | **INTANGIBLE PLANT** | 8,956 | | 2.50% | 224 | 0 | 224 | 0.00% | 0 | 224 |
| 45 | | **SUPPLY & PUMPING** | 610,913 | | 3.59% | 21,946 | 0 | 21,946 | 0.00% | 0 | 21,946 |
| 46 | | **WATER TREATMENT PLANT** | 91,292 | | 3.65% | 3,331 | 0 | 3,331 | 0.00% | 0 | 3,331 |
| 47 | | **TRANSMISSION & DISTRIBUTION** | 1,435,882 | | 2.61% | 37,501 | 0 | 37,501 | 1.54% | 578 | 36,923 |
| 48 | | **GENERAL PLANT** | 433,206 | | 10.60% | 45,917 | 0 | 45,917 | 0.00% | 0 | 45,917 |
| 49 | | **TOTAL DEPRECIATION EXPENSE** | 2,580,251 | | 4.22% | 108,919 | 0 | 108,919 | 0.53% | 578 | 108,341 |
| 50 | | **LESS: AMORTIZATION OF CIAC** | | | | (9,741) | 0 | (9,741) | | (136) | (9,605) |
| 51 | | **NET DEPRECIATION EXPENSE - WATER** | | | | 99,178 | 0 | 99,178 | | 442 | 98,736 |

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

***FPSC***
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: *A-12(W), B-13(W)3/3*

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | WATER CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 24,558 | 3.28% | 806 | 0 | 806 | 0.00% | 0 | 806 |
| 2 | Line/Main Extension Fees | 688 | 2.33% | 16 | 0 | 16 | 0.00% | 0 | 16 |
| 3 | Meter Installation Fees | 24,461 | 5.00% | 1,223 | 0 | 1,223 | 0.00% | 0 | 1,223 |
| 4 | Contributed Lines | 379,092 | 2.33% | 8,833 | 0 | 8,833 | 1.54% | 136 | 8,697 |
| 5 | Contributed Property Other Than Lines | (139,260) | 2.94% | (4,094) | 0 | (4,094) | 0.00% | 0 | (4,094) |
| 6 | Service Installation Fees | 118,275 | 2.50% | 2,957 | 0 | 2,957 | 0.00% | 0 | 2,957 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 407,814 | | 9,741 | 0 | 9,741 | | 136 | 9,605 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 81,700 | 2,476 | 3.03% |
| 3 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 13,401 | 446 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 316,165 | 9,042 | 2.86% |
| 8 | 310.2 Power Generation Equipment | 0 | 0 | 0.00% |
| 9 | 311.2 Pumping Equipment | 199,647 | 9,982 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0.00% |
| 11 | 304.3 Structures & Improvements | 33,230 | 1,007 | 3.03% |
| 12 | 320.3 Water Treatment Equipment | 45,648 | 2,077 | 4.55% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 6,164 | 247 | 4.01% |
| 15 | 330.4 Distribution Reservoirs | 413,946 | 11,177 | 2.70% |
| 16 | **COMPOSITE RATE** | 1,109,901 | 36,454 | 3.28% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 473 | 14 | 2.96% |
| 19 | 331.4 Transmission & Distribution | 793,232 | 18,482 | 2.33% |
| 20 | 335.4 Hydrants | 5,989 | 133 | 2.22% |
| 21 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0.00% |
| 22 | **COMPOSITE RATE** | 799,694 | 18,629 | 2.33% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 85,538 | 4,277 | 5.00% |
| 25 | **COMPOSITE RATE** | 85,538 | 4,277 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 136,703 | 3,418 | 2.50% |
| 28 | **COMPOSITE RATE** | 136,703 | 3,418 | 2.50% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 1,109,901 | 36,454 | 3.28% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 799,694 | 18,629 | 2.33% |
| 32 | Meter Installation Fees (Line 25) | 85,538 | 4,277 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 136,703 | 3,418 | 2.50% |
| 34 | **COMPOSITE RATE** | 2,131,836 | 62,778 | 2.94% |

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 34,225 | 0 | 34,225 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 10,799 | 799 | 11,598 | B-5(W) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 10,799 | 799 | 11,598 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 32,412 | 0 | 32,412 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 32,412 | 0 | 32,412 | | |
| 10 | Non-used & Useful Percent | | | 0.96% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (311) | (311) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 32,412 | (311) | 32,101 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 77,436 | 488 | 77,924 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Hillsborough / Seaboard**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| Line No. | ITEM | Per Books | Utility Test Year Adjustments | Adjusted Test Year | Supporting Schedules |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 760,564 | 0 | 760,564 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 564,706 | 19,339 | 584,045 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 98,736 | 0 | 98,736 | B-13(W) |
| 6 | Amortization | 0 | 0 | 0 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 77,436 | 488 | 77,924 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 740,878 | 19,827 | 760,705 | |
| 9 | **PRE-TAX OPERATING INCOME** | 19,686 | (19,827) | (141) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 19,686 | (19,827) | (141) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 1,310,417 | 0 | 1,310,417 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 69,321 | 0 | 69,321 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (49,635) | (19,827) | (69,462) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (19,147) | (7,648) | (26,795) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 3,960 | 0 | 3,960 | C-1(W) |
| 22 | Investment Tax Credit | 562 | 0 | 562 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (23,669) | (7,648) | (31,317) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (W) | |
| 2 | Last Authorized Amortization Rate | | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | |
| 4 | Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) | 0.53% | 0.00% | 0.53% | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Utility Plant in Service | 21,038,313 | 0 | 21,038,313 | A-5 (W) |
| 2 | Utility Land & Land Rights | 104,783 | 0 | 104,783 | A-5 (W) |
| 3 | Non-Used and Useful | (1,408,125) | 0 | (1,408,125) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (6,406,459) | 181,117 | (6,225,342) | A-9 (W) |
| 6 | CIAC | (8,827,692) | 0 | (8,827,692) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 1,958,192 | 0 | 1,958,192 | A-14 (W) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 11 | Advances for Construction | (14,800) | 0 | (14,800) | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (182,447) | 0 | (182,447) | Vol. II |
| 13 | Deferred Taxes | 1,225,649 | 0 | 1,225,649 | C-7 (W) |
| 14 | Working Capital Allowance | 1,056,874 | 0 | 1,056,874 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 8,544,288 | 181,117 | 8,725,405 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | 3. | 0 | 0 | |
| 7 | | | | |
| 8 | | 0 | 0 | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. | 0 | 0 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. N/A | 0 | 0 | |
| 29 | | | | |
| 30 | 2. N/A | 0 | 0 | |
| 31 | | | | |
| 32 | 3. N/A | 0 | 0 | |
| 33 | | | | |
| 34 | 4 N/A | 0 | 0 | |
| 35 | | | | |
| 36 | 5. Accum Depreciation reduction related to NU&U Mains | 181,117 | 181,117 | |
| 37 | | | | |
| 38 | | 181,117 | 181,117 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. | 0 | 0 | |
| 41 | | | | |
| 42 | 2. | | | |
| 43 | | 0 | 0 | |
| 44 | | | | |
| 45 | | 0 | 0 | |
| 46 | | | | |
| 47 | **SUBTOTAL** | 181,117 | 181,117 | |

7/12/95 8:14 AM A03W1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | 181,117 | 181,117 | |

7/12/95 8:14 AM A03W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 0 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 0 |
| 8 | **12/31/91 Balance** | | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | | 16,545,743 |
| 10 | Utility Adjustment to ordered balance (1) | | 0 |
| 11 | 1992 Additions | | 200,836 |
| 12 | 1992 Retirements | | 30,152 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 170,684 |
| 15 | **12/31/92 Balance** | | 16,716,427 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 976,696 |
| 19 | 1993 Retirements | | 25,607 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 414,588 |
| 21 | 1993 Net Additions | | 1,365,677 |
| 22 | **12/31/93 Balance** | | 18,082,103 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 1,552,937 |
| 26 | 1994 Retirements | | 109,721 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 1,443,216 |
| 29 | **12/31/94 Balance** | | 19,525,319 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (29,383) |
| 32 | 1995 Additions | | 1,026,161 |
| 33 | 1995 Retirements | | 81,965 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 944,196 |
| 36 | **12/31/95 Balance** | | 20,440,133 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (274,337) |
| 39 | 1996 Additions | | 2,486,843 |
| 40 | 1996 Retirements | | 15,102 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 2,471,741 |
| 43 | **12/31/96 Balance** | | 22,637,537 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/12/95 8:15 AM A04W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) 1996 PLANT IN SERVICE Balance Per Books 12/31/95 | (3) Net Additions 12/31/95 - 12/31/96 Gross | (4) Retirements | (5) Net | (6) Balance Per Books 12/31/96 | (7) Utility Adjustments | (8) Adjusted Balance 12/31/96 | (9) 1996 AVERAGE BALANCE Balance Per Books | (10) Utility Adjustments | (11) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 8,117 | 0 | 0 | 0 | 8,117 | 0 | 8,117 | 8,117 | 0 | 8,117 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 35,250 | 0 | 0 | 0 | 35,250 | 0 | 35,250 | 35,250 | 0 | 35,250 |
| 7 | 304.2 Structures & Improvements | 397,838 | 23,800 | 0 | 23,800 | 421,638 | 0 | 421,638 | 416,146 | 0 | 416,146 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 351,169 | 587,356 | 0 | 587,356 | 938,525 | 0 | 938,525 | 622,257 | 0 | 622,257 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 520,178 | 21,420 | 0 | 21,420 | 541,598 | 0 | 541,598 | 525,121 | 0 | 525,121 |
| 13 | 310.2 Power Generation Equipment | 258,256 | 0 | 0 | 0 | 258,256 | 0 | 258,256 | 258,256 | 0 | 258,256 |
| 14 | 311.2 Pumping Equipment | 1,215,364 | 41,650 | (12,000) | 29,650 | 1,245,014 | 0 | 1,245,014 | 1,226,768 | 0 | 1,226,768 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 5,037 | 0 | 0 | 0 | 5,037 | 0 | 5,037 | 5,037 | 0 | 5,037 |
| 19 | 320.3 Water Treatment Equipment | 120,394 | 0 | 0 | 0 | 120,394 | 0 | 120,394 | 120,394 | 0 | 120,394 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 116,627 | 0 | 116,627 | 116,627 | 0 | 116,627 | 58,314 | 0 | 58,314 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 56,311 | 0 | 0 | 0 | 56,311 | 0 | 56,311 | 56,311 | 0 | 56,311 |
| 25 | 330.4 Distribution Reservoirs | 870,746 | 1,011,153 | 0 | 1,011,153 | 1,881,899 | 0 | 1,881,899 | 1,104,089 | 0 | 1,104,089 |
| 26 | 331.4 Transmission & Distribution | 6,918,968 | 0 | 0 | 0 | 6,918,968 | 0 | 6,918,968 | 6,918,968 | 0 | 6,918,968 |
| 27 | 333.4 Services | 3,218,788 | 108,852 | 0 | 108,852 | 3,327,640 | 0 | 3,327,640 | 3,273,214 | 0 | 3,273,214 |
| 28 | 334.4 Meters & Meter Installation | 2,154,020 | 204,228 | 0 | 204,228 | 2,358,248 | 0 | 2,358,248 | 2,256,134 | 0 | 2,256,134 |
| 29 | 335.4 Hydrants | 159,422 | 0 | 0 | 0 | 159,422 | 0 | 159,422 | 159,422 | 0 | 159,422 |
| 30 | 339.4 Other Plant & Miscellaneous | 743 | 0 | 0 | 0 | 743 | 0 | 743 | 743 | 0 | 743 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 69,533 | 0 | 0 | 0 | 69,533 | 0 | 69,533 | 69,533 | 0 | 69,533 |
| 33 | 304.5 Structures & Improvements | 706,978 | 5,976 | (3,102) | 2,874 | 709,852 | 0 | 709,852 | 708,925 | 0 | 708,925 |
| 34 | 340.5 Office Furniture & Equipment | 438,114 | 0 | 0 | 0 | 438,114 | 0 | 438,114 | 438,114 | 0 | 438,114 |
| 35 | 340.51 Computer Equipment | 1,032,202 | 221,409 | 0 | 221,409 | 1,253,611 | 0 | 1,253,611 | 1,166,224 | 0 | 1,166,224 |
| 36 | 341.5 Transportation Equipment | 654,799 | 29,749 | 0 | 29,749 | 684,548 | 0 | 684,548 | 672,807 | 0 | 672,807 |
| 37 | 342.5 Stores Equipment | 6,312 | 0 | 0 | 0 | 6,312 | 0 | 6,312 | 6,312 | 0 | 6,312 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 238,765 | 8,965 | 0 | 8,965 | 247,729 | 0 | 247,729 | 244,191 | 0 | 244,191 |
| 39 | 344.5 Laboratory Equipment | 217,183 | 7,031 | 0 | 7,031 | 224,215 | 0 | 224,215 | 221,439 | 0 | 221,439 |
| 40 | 345.5 Power Operated Equipment | 219,970 | 98,627 | 0 | 98,627 | 318,597 | 0 | 318,597 | 279,670 | 0 | 279,670 |
| 41 | 346.5 Communication Equipment | 126,896 | 0 | 0 | 0 | 126,896 | 0 | 126,896 | 126,896 | 0 | 126,896 |
| 42 | 347.5 Miscellaneous Equipment | 57,051 | 0 | 0 | 0 | 57,051 | 0 | 57,051 | 57,051 | 0 | 57,051 |
| 43 | 348.5 Other Tangible Plant | 107,392 | 0 | 0 | 0 | 107,392 | 0 | 107,392 | 107,392 | 0 | 107,392 |
| 44 | **INTANGIBLE PLANT** | 8,117 | 0 | 0 | 0 | 8,117 | 0 | 8,117 | 8,117 | 0 | 8,117 |
| 45 | **SUPPLY & PUMPING** | 2,778,056 | 674,226 | (12,000) | 662,226 | 3,440,282 | 0 | 3,440,282 | 3,083,798 | 0 | 3,083,798 |
| 46 | **WATER TREATMENT PLANT** | 125,431 | 116,627 | 0 | 116,627 | 242,058 | 0 | 242,058 | 183,745 | 0 | 183,745 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 13,378,998 | 1,324,233 | 0 | 1,324,233 | 14,703,231 | 0 | 14,703,231 | 13,768,881 | 0 | 13,768,881 |
| 48 | **GENERAL PLANT** | 3,875,195 | 371,757 | (3,102) | 368,655 | 4,243,850 | 0 | 4,243,850 | 4,098,555 | 0 | 4,098,555 |
| 49 | **TOTAL PLANT IN SERVICE** | 20,165,796 | 2,486,843 | (15,102) | 2,471,741 | 22,637,537 | 0 | 22,637,537 | 21,143,095 | 0 | 21,143,095 |
| 50 | **LAND & LAND RIGHTS** | 104,783 | 0 | 0 | 0 | 104,783 | 0 | 104,783 | 104,783 | 0 | 104,783 |
| 51 | **TOTAL PIS LESS LAND** | 20,061,013 | 2,486,843 | (15,102) | 2,471,741 | 22,532,755 | 0 | 22,532,755 | 21,038,313 | 0 | 21,038,313 |

7/12/95 8:16 AM A05W1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 0 | 8,117 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 35,250 | 0 | 35,250 |
| 7 | 304.2 Structures & Improvements | 397,838 | 397,838 | 397,838 | 421,638 | 421,638 | 421,638 | 421,638 | 421,638 | 421,638 | 421,638 | 421,638 | 421,638 | 421,638 | 23,800 | 416,148 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 351,169 | 351,169 | 351,169 | 351,169 | 351,169 | 351,169 | 351,169 | 938,525 | 938,525 | 938,525 | 938,525 | 938,525 | 938,525 | 587,356 | 622,257 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 520,178 | 520,178 | 520,178 | 520,178 | 520,178 | 520,178 | 520,178 | 520,178 | 520,178 | 520,178 | 520,178 | 541,598 | 541,598 | 21,420 | 525,121 |
| 13 | 310.2 Power Generation Equipment | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 258,256 | 0 | 258,256 |
| 14 | 311.2 Pumping Equipment | 1,215,364 | 1,215,364 | 1,215,364 | 1,215,364 | 1,215,364 | 1,215,364 | 1,215,364 | 1,215,364 | 1,245,014 | 1,245,014 | 1,245,014 | 1,245,014 | 1,245,014 | 29,650 | 1,226,768 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | ***WATER TREATMENT PLANT*** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 5,037 | 0 | 5,037 |
| 19 | 320.3 Water Treatment Equipment | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 120,394 | 0 | 120,394 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 9,719 | 19,437 | 29,156 | 38,874 | 48,593 | 58,316 | 68,035 | 77,753 | 87,472 | 97,190 | 106,909 | 116,627 | 116,627 | 58,314 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | *304.4 Structures & Improvements* | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 56,311 | 0 | 56,311 |
| 25 | 330.4 Distribution Reservoirs | 870,746 | 870,746 | 870,746 | 870,746 | 870,746 | 870,746 | 870,746 | 870,746 | 870,746 | 870,746 | 1,861,899 | 1,861,899 | 1,861,899 | 1,011,153 | 1,104,089 |
| 26 | 331.4 Transmission & Distribution | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 6,918,968 | 0 | 6,918,968 |
| 27 | 333.4 Services | 3,218,788 | 3,227,859 | 3,236,929 | 3,246,000 | 3,255,071 | 3,264,141 | 3,273,216 | 3,282,287 | 3,291,358 | 3,300,428 | 3,309,499 | 3,318,569 | 3,327,640 | 108,852 | 3,273,214 |
| 28 | 334.4 Meters & Meter Installation | 2,154,020 | 2,171,039 | 2,188,057 | 2,205,075 | 2,222,093 | 2,239,112 | 2,256,138 | 2,273,156 | 2,290,175 | 2,307,193 | 2,324,211 | 2,341,230 | 2,358,248 | 204,228 | 2,256,134 |
| 29 | 335.4 Hydrants | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 159,422 | 0 | 159,422 |
| 30 | 339.4 Other Plant & Miscellaneous | 743 | 743 | 743 | 743 | 743 | 743 | 743 | 743 | 743 | 743 | 743 | 743 | 743 | 0 | 743 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | *303.5 Land & Land Rights* | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 69,533 | 0 | 69,533 |
| 33 | 304.5 Structures & Improvements | 706,978 | 709,348 | 709,531 | 710,020 | 710,118 | 710,215 | 707,693 | 707,791 | 707,888 | 708,377 | 708,849 | 709,363 | 709,852 | 2,874 | 708,925 |
| 34 | 340.5 Office Furniture & Equipment | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 438,114 | 0 | 438,114 |
| 35 | 340.51 Computer Equipment | 1,032,202 | 1,120,035 | 1,126,810 | 1,144,921 | 1,148,530 | 1,152,139 | 1,173,638 | 1,177,247 | 1,180,856 | 1,198,967 | 1,216,458 | 1,235,499 | 1,253,611 | 221,409 | 1,166,224 |
| 36 | 341.5 Transportation Equipment | 654,799 | 666,601 | 667,511 | 669,944 | 670,429 | 670,914 | 673,803 | 674,288 | 674,773 | 677,206 | 679,556 | 682,115 | 684,548 | 29,749 | 672,807 |
| 37 | 342.5 Stores Equipment | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 6,312 | 0 | 6,312 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 238,765 | 242,321 | 242,595 | 243,329 | 243,475 | 243,621 | 244,491 | 244,638 | 244,784 | 245,517 | 246,225 | 246,996 | 247,729 | 8,965 | 244,191 |
| 39 | 344.5 Laboratory Equipment | 217,183 | 219,973 | 220,188 | 220,763 | 220,878 | 220,992 | 221,675 | 221,789 | 221,904 | 222,479 | 223,035 | 223,639 | 224,215 | 7,031 | 221,439 |
| 40 | *345.5 Power Operated Equipment* | 219,970 | 259,095 | 262,113 | 270,181 | 271,788 | 273,396 | 282,972 | 284,580 | 286,188 | 294,255 | 302,047 | 310,529 | 318,597 | 98,627 | 279,670 |
| 41 | 346.5 Communication Equipment | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 126,896 | 0 | 126,896 |
| 42 | 347.5 Miscellaneous Equipment | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 57,051 | 0 | 57,051 |
| 43 | 348.5 Other Tangible Plant | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 107,392 | 0 | 107,392 |
| 44 | **INTANGIBLE PLANT** | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 8,117 | 0 | 8,117 |
| 45 | **SUPPLY & PUMPING** | 2,778,056 | 2,778,056 | 2,778,056 | 2,801,856 | 2,801,856 | 2,801,856 | 2,801,856 | 3,389,212 | 3,418,862 | 3,418,862 | 3,440,282 | 3,440,282 | 3,440,282 | 662,226 | 3,083,798 |
| 46 | **WATER TREATMENT PLANT** | 125,431 | 135,150 | 144,868 | 154,587 | 164,305 | 174,024 | 183,747 | 193,466 | 203,184 | 212,903 | 222,621 | 232,340 | 242,058 | 116,627 | 183,745 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 13,378,998 | 13,405,087 | 13,431,176 | 13,457,265 | 13,483,354 | 13,509,443 | 13,535,544 | 13,561,633 | 13,587,722 | 13,613,811 | 14,651,053 | 14,677,142 | 14,703,231 | 1,324,233 | 13,768,881 |
| 48 | **GENERAL PLANT** | 3,875,195 | 4,022,671 | 4,034,046 | 4,064,456 | 4,070,516 | 4,076,576 | 4,109,571 | 4,115,631 | 4,121,690 | 4,152,100 | 4,181,469 | 4,213,440 | 4,243,850 | 368,655 | 4,096,555 |
| 49 | **TOTAL PLANT IN SERVICE** | 20,165,796 | 20,349,080 | 20,396,263 | 20,486,280 | 20,526,147 | 20,570,014 | 20,638,835 | 21,268,058 | 21,339,575 | 21,405,792 | 22,503,542 | 22,571,320 | 22,637,537 | 2,471,741 | 21,143,095 |
| 50 | **LAND & LAND RIGHTS** | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 104,783 | 0 | 104,783 |
| 51 | **TOTAL PIS LESS LAND** | 20,061,013 | 20,244,297 | 20,291,480 | 20,381,498 | 20,423,365 | 20,465,232 | 20,534,052 | 21,163,275 | 21,234,792 | 21,301,010 | 22,398,759 | 22,466,538 | 22,532,755 | 2,471,741 | 21,038,313 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 18,308 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 567,356 | 0 | 0 | 0 | 0 | 0 | 567,356 | 271,087 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,420 | 0 | 0 | 21,420 | 4,943 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,650 | 0 | 0 | 0 | 0 | 29,650 | 11,404 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,723 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 116,627 | 58,314 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,011,153 | 0 | 0 | 1,011,153 | 233,343 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 9,071 | 9,071 | 9,071 | 9,071 | 9,071 | 9,075 | 9,071 | 9,071 | 9,071 | 9,071 | 9,071 | 9,071 | 108,852 | 54,426 |
| 28 | 334.4 Meters & Meter Installation | 17,018 | 17,018 | 17,018 | 17,018 | 17,018 | 17,026 | 17,018 | 17,018 | 17,018 | 17,018 | 17,018 | 17,018 | 204,228 | 102,114 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 2,371 | 183 | 489 | 97 | 97 | (2,522) | 97 | 97 | 489 | 472 | 514 | 489 | 2,874 | 1,947 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 87,833 | 6,775 | 18,111 | 3,609 | 3,609 | 21,499 | 3,609 | 3,609 | 18,111 | 17,491 | 19,041 | 18,111 | 221,409 | 134,022 |
| 36 | 341.5 Transportation Equipment | 11,801 | 910 | 2,433 | 485 | 485 | 2,889 | 485 | 485 | 2,433 | 2,350 | 2,558 | 2,433 | 29,749 | 18,008 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,556 | 274 | 733 | 146 | 146 | 870 | 146 | 146 | 733 | 708 | 771 | 733 | 8,965 | 5,426 |
| 39 | 344.5 Laboratory Equipment | 2,789 | 215 | 575 | 115 | 115 | 683 | 115 | 115 | 575 | 555 | 605 | 575 | 7,031 | 4,256 |
| 40 | 345.5 Power Operated Equipment | 39,125 | 3,018 | 8,068 | 1,608 | 1,608 | 9,577 | 1,608 | 1,608 | 8,068 | 7,792 | 8,482 | 8,068 | 98,627 | 59,700 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 23,800 | 0 | 0 | 0 | 567,356 | 29,650 | 0 | 21,420 | 0 | 0 | 662,226 | 305,742 |
| 46 | **WATER TREATMENT PLANT** | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,723 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 116,627 | 58,314 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 26,089 | 26,089 | 26,089 | 26,089 | 26,089 | 26,101 | 26,089 | 26,089 | 26,089 | 1,037,242 | 26,089 | 26,089 | 1,324,233 | 389,883 |
| 48 | **GENERAL PLANT** | 147,476 | 11,376 | 30,410 | 6,060 | 6,060 | 32,996 | 6,060 | 6,060 | 30,410 | 29,369 | 31,971 | 30,410 | 368,855 | 223,359 |
| 49 | **TOTAL NET ADDITIONS** | 183,284 | 47,183 | 90,017 | 41,867 | 41,867 | 68,820 | 629,223 | 71,517 | 66,217 | 1,097,749 | 67,779 | 66,217 | 2,471,741 | 977,298 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 183,284 | 47,183 | 90,017 | 41,867 | 41,867 | 68,820 | 629,223 | 71,517 | 66,217 | 1,097,749 | 67,779 | 66,217 | 2,471,741 | 977,298 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 23,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,800 | 18,308 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 587,356 | 0 | 0 | 0 | 0 | 0 | 587,356 | 271,087 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,420 | 0 | 0 | 21,420 | 4,943 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,650 | 0 | 0 | 0 | 0 | 41,650 | 16,019 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,723 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 116,627 | 58,314 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,011,153 | 0 | 0 | 1,011,153 | 233,343 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 9,071 | 9,071 | 9,071 | 9,071 | 9,071 | 9,075 | 9,071 | 9,071 | 9,071 | 9,071 | 9,071 | 9,071 | 108,852 | 54,426 |
| 28 | 334.4 Meters & Meter Installation | 17,018 | 17,018 | 17,018 | 17,018 | 17,018 | 17,026 | 17,018 | 17,018 | 17,018 | 17,018 | 17,018 | 17,018 | 204,228 | 102,114 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 2,371 | 183 | 489 | 97 | 97 | 580 | 97 | 97 | 489 | 472 | 514 | 489 | 5,976 | 3,618 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 87,833 | 6,775 | 18,111 | 3,609 | 3,609 | 21,499 | 3,609 | 3,609 | 18,111 | 17,491 | 19,041 | 18,111 | 221,409 | 134,022 |
| 36 | 341.5 Transportation Equipment | 11,801 | 910 | 2,433 | 485 | 485 | 2,889 | 485 | 485 | 2,433 | 2,350 | 2,556 | 2,433 | 29,749 | 18,008 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,556 | 274 | 733 | 146 | 146 | 870 | 146 | 146 | 733 | 708 | 771 | 733 | 8,965 | 5,426 |
| 39 | 344.5 Laboratory Equipment | 2,789 | 215 | 575 | 115 | 115 | 683 | 115 | 115 | 575 | 555 | 605 | 575 | 7,031 | 4,256 |
| 40 | 345.5 Power Operated Equipment | 39,125 | 3,018 | 8,068 | 1,608 | 1,608 | 9,577 | 1,608 | 1,608 | 8,068 | 7,792 | 8,482 | 8,068 | 98,627 | 59,700 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 23,800 | 0 | 0 | 0 | 587,356 | 41,650 | 0 | 21,420 | 0 | 0 | 674,226 | 310,357 |
| 46 | **WATER TREATMENT PLANT** | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,723 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 9,719 | 116,627 | 58,314 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 26,089 | 26,089 | 26,089 | 26,089 | 26,089 | 26,101 | 26,089 | 26,089 | 26,089 | 1,037,242 | 26,089 | 26,089 | 1,324,233 | 369,883 |
| 48 | **GENERAL PLANT** | 147,476 | 11,376 | 30,410 | 6,060 | 6,060 | 36,098 | 6,060 | 6,060 | 30,410 | 29,369 | 31,971 | 30,410 | 371,757 | 225,030 |
| 49 | **TOTAL GROSS ADDITIONS** | 183,284 | 47,183 | 90,017 | 41,867 | 41,867 | 71,922 | 629,223 | 83,517 | 66,217 | 1,097,749 | 67,779 | 66,217 | 2,486,843 | 983,584 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 183,284 | 47,183 | 90,017 | 41,867 | 41,867 | 71,922 | 629,223 | 83,517 | 66,217 | 1,097,749 | 67,779 | 66,217 | 2,486,843 | 983,584 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | *303.2 Land & Land Rights* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | 0 | 12,000 | 4,615 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | *334.4 Meters & Meter Installation* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 3,102 | 0 | 0 | 0 | 0 | 0 | 0 | 3,102 | 1,670 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | *348.5 Other Tangible Plant* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | 0 | 12,000 | 4,615 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 3,102 | 0 | 0 | 0 | 0 | 0 | 0 | 3,102 | 1,670 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 3,102 | 0 | 12,000 | 0 | 0 | 0 | 0 | 15,102 | 6,285 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 3,102 | 0 | 12,000 | 0 | 0 | 0 | 0 | 15,102 | 6,285 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 8,117 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 35,250 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 416,146 | 10.02% | 41,694 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 10.02% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 10.02% | 0 |
| 10 | 307.2 Wells & Springs | 622,257 | 10.02% | 62,345 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 10.02% | 0 |
| 12 | 309.2 Supply Mains | 525,121 | 10.02% | 52,613 |
| 13 | 310.2 Power Generation Equipment | 258,256 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 1,226,768 | 10.02% | 122,912 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 5,037 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 120,394 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 58,314 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 56,311 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 1,104,089 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 6,918,968 | 25.42% | 1,759,126 |
| 27 | 333.4 Services | 3,273,214 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 2,256,134 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 159,422 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 743 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 69,533 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 708,925 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 438,114 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 1,166,224 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 672,807 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 6,312 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 244,191 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 221,439 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 279,670 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 126,896 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 57,051 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 107,392 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 8,117 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 3,083,798 | 9.07% | 279,564 |
| 46 | **WATER TREATMENT PLANT** | 183,745 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 13,768,881 | 12.78% | 1,759,126 |
| 48 | **GENERAL PLANT** | 4,098,555 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 21,143,095 | 9.64% | 2,038,690 |
| 50 | **LAND & LAND RIGHTS** | 104,783 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 21,038,313 | 9.69% | 2,038,690 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 2,038,690 | 0 | 2,038,690 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (450,223) | 0 | (450,223) | A-9 (W) |
| 4 | CIAC | (207,146) | 0 | (207,146) | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 28,231 | 0 | 28,231 | A-14 (W) |
| 6 | Advances for Construction | (1,427) | 0 | (1,427) | A-16 (W) |
| 7 | Other | 0 | 0 | 0 | A-20 (W) |
| 8 | **TOTAL WATER NON-USED & USEFUL** | 1,408,125 | 0 | 1,408,125 | |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-8 (W)

Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 0 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 0 |
| 8 | **12/31/91 Balance** | | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | | 2,670,165 |
| 10 | Utility Adjustment to ordered balance (1) | | (247,171) |
| 11 | 1992 Additions | | 412,138 |
| 12 | 1992 Retirements | | 30,152 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 381,986 |
| 15 | **12/31/92 Balance** | | 2,804,979 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 507,934 |
| 19 | 1993 Retirements | | 25,607 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 1,232,566 |
| 21 | 1993 Net Additions | | 1,714,894 |
| 22 | **12/31/93 Balance** | | 4,519,873 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 804,555 |
| 26 | 1994 Retirements | | 109,721 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 694,834 |
| 29 | **12/31/94 Balance** | | 5,214,707 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (13,046) |
| 32 | 1995 Additions | | 893,525 |
| 33 | 1995 Retirements | | 81,965 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 811,560 |
| 36 | **12/31/95 Balance** | | 6,013,221 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (78,539) |
| 39 | 1996 Additions | | 956,126 |
| 40 | 1996 Retirements | | 15,102 |
| 41 | 1996 Adjustments | | (181,117) |
| 42 | 1996 Net Additions | | 759,907 |
| 43 | **12/31/96 Balance** | | 6,694,588 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED DEPRECIATION | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,231 | 203 | 1,434 | 0 | 1,434 | 1,332 | 0 | 1,332 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 83,891 | 12,609 | 96,500 | 0 | 96,500 | 90,195 | 0 | 90,195 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 124,878 | 20,721 | 145,599 | 0 | 145,599 | 135,238 | 0 | 135,238 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 104,716 | 15,018 | 119,734 | 0 | 119,734 | 112,225 | 0 | 112,225 |
| 13 | 310.2 Power Generation Equipment | 49,533 | 12,913 | 62,446 | 0 | 62,446 | 55,990 | 0 | 55,990 |
| 14 | 311.2 Pumping Equipment | 541,839 | 49,338 | 591,177 | 0 | 591,177 | 567,892 | 0 | 567,892 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 740 | 153 | 893 | 0 | 893 | 816 | 0 | 816 |
| 19 | 320.3 Water Treatment Equipment | 24,585 | 5,478 | 30,063 | 0 | 30,063 | 27,324 | 0 | 27,324 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 2,333 | 2,333 | 0 | 2,333 | 1,167 | 0 | 1,167 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 2,829 | 1,706 | 4,535 | 0 | 4,535 | 3,682 | 0 | 3,682 |
| 25 | 330.4 Distribution Reservoirs | 270,932 | 29,810 | 300,742 | 0 | 300,742 | 285,837 | 0 | 285,837 |
| 26 | 331.4 Transmission & Distribution | 1,514,466 | 161,212 | 1,675,678 | (181,117) | 1,494,561 | 1,595,072 | (181,117) | 1,413,955 |
| 27 | 333.4 Services | 667,069 | 81,830 | 748,899 | 0 | 748,899 | 707,984 | 0 | 707,984 |
| 28 | 334.4 Meters & Meter Installation | 672,397 | 112,807 | 785,204 | 0 | 785,204 | 728,800 | 0 | 728,800 |
| 29 | 335.4 Hydrants | 29,584 | 3,539 | 33,123 | 0 | 33,123 | 31,353 | 0 | 31,353 |
| 30 | 339.4 Other Plant & Miscellaneous | 45 | 30 | 75 | 0 | 75 | 60 | 0 | 60 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 159,796 | 14,621 | 174,417 | 0 | 174,417 | 166,987 | 0 | 166,987 |
| 34 | 340.5 Office Furniture & Equipment | 201,926 | 29,222 | 231,148 | 0 | 231,148 | 216,537 | 0 | 216,537 |
| 35 | 340.51 Computer Equipment | 474,021 | 194,410 | 668,431 | 0 | 668,431 | 571,226 | 0 | 571,226 |
| 36 | 341.5 Transportation Equipment | 483,685 | 112,157 | 595,842 | 0 | 595,842 | 539,764 | 0 | 539,764 |
| 37 | 342.5 Stores Equipment | 2,140 | 351 | 2,491 | 0 | 2,491 | 2,316 | 0 | 2,316 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 123,553 | 15,262 | 138,815 | 0 | 138,815 | 131,184 | 0 | 131,184 |
| 39 | 344.5 Laboratory Equipment | 32,127 | 14,770 | 46,897 | 0 | 46,897 | 39,511 | 0 | 39,511 |
| 40 | 345.5 Power Operated Equipment | 224,462 | 23,297 | 247,759 | 0 | 247,759 | 236,111 | 0 | 236,111 |
| 41 | 346.5 Communication Equipment | 59,334 | 12,690 | 72,024 | 0 | 72,024 | 65,679 | 0 | 65,679 |
| 42 | 347.5 Miscellaneous Equipment | 14,345 | 3,805 | 18,150 | 0 | 18,150 | 16,248 | 0 | 16,248 |
| 43 | 348.5 Other Tangible Plant | 70,559 | 10,739 | 81,298 | 0 | 81,298 | 75,928 | 0 | 75,928 |
| 44 | **INTANGIBLE PLANT** | 1,231 | 203 | 1,434 | 0 | 1,434 | 1,332 | 0 | 1,332 |
| 45 | **SUPPLY & PUMPING** | 904,857 | 110,599 | 1,015,456 | 0 | 1,015,456 | 961,540 | 0 | 961,540 |
| 46 | **WATER TREATMENT PLANT** | 25,325 | 7,964 | 33,289 | 0 | 33,289 | 29,307 | 0 | 29,307 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 3,157,322 | 390,934 | 3,548,256 | (181,117) | 3,367,139 | 3,352,789 | (181,117) | 3,171,672 |
| 48 | **GENERAL PLANT** | 1,845,947 | 431,324 | 2,277,271 | 0 | 2,277,271 | 2,061,490 | 0 | 2,061,490 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 5,934,682 | 941,024 | 6,875,706 | (181,117) | 6,694,589 | 6,406,459 | (181,117) | 6,225,342 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 1,231 | 1,248 | 1,265 | 1,282 | 1,299 | 1,316 | 1,332 | 1,349 | 1,366 | 1,383 | 1,400 | 1,417 | 1,434 | 203 | 1,332 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 83,891 | 84,942 | 85,993 | 87,044 | 88,095 | 89,146 | 90,194 | 91,245 | 92,296 | 93,347 | 94,398 | 95,449 | 96,500 | 12,609 | 90,195 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 124,878 | 126,605 | 128,332 | 130,059 | 131,786 | 133,513 | 135,237 | 136,964 | 138,691 | 140,418 | 142,145 | 143,872 | 145,599 | 20,721 | 135,238 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 104,716 | 105,968 | 107,220 | 108,472 | 109,724 | 110,976 | 112,222 | 113,474 | 114,726 | 115,978 | 117,230 | 118,482 | 119,734 | 15,018 | 112,225 |
| 13 | 310.2 Power Generation Equipment | 49,533 | 50,609 | 51,685 | 52,761 | 53,837 | 54,913 | 55,990 | 57,066 | 58,142 | 59,218 | 60,294 | 61,370 | 62,446 | 12,913 | 55,990 |
| 14 | 311.2 Pumping Equipment | 541,839 | 546,951 | 552,063 | 557,175 | 562,287 | 567,399 | 572,505 | 577,617 | 570,729 | 575,841 | 580,953 | 586,065 | 591,177 | 49,338 | 567,892 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 740 | 753 | 766 | 779 | 792 | 805 | 815 | 828 | 841 | 854 | 867 | 880 | 893 | 153 | 816 |
| 19 | 320.3 Water Treatment Equipment | 24,585 | 25,042 | 25,499 | 25,956 | 26,413 | 26,870 | 27,321 | 27,778 | 28,235 | 28,692 | 29,149 | 29,606 | 30,063 | 5,478 | 27,324 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 194 | 388 | 582 | 776 | 970 | 1,169 | 1,363 | 1,557 | 1,751 | 1,945 | 2,139 | 2,333 | 2,333 | 1,167 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 2,829 | 2,971 | 3,113 | 3,255 | 3,397 | 3,539 | 3,683 | 3,825 | 3,967 | 4,109 | 4,251 | 4,393 | 4,535 | 1,706 | 3,682 |
| 25 | 330.4 Distribution Reservoirs | 270,932 | 273,416 | 275,900 | 278,384 | 280,868 | 283,352 | 285,838 | 288,322 | 290,806 | 293,290 | 295,774 | 298,258 | 300,742 | 29,810 | 285,837 |
| 26 | 331.4 Transmission & Distribution | 1,514,466 | 1,527,900 | 1,541,334 | 1,554,768 | 1,568,202 | 1,581,636 | 1,595,074 | 1,608,508 | 1,621,942 | 1,635,376 | 1,648,810 | 1,662,244 | 1,675,678 | 161,212 | 1,595,072 |
| 27 | 333.4 Services | 667,069 | 673,888 | 680,707 | 687,526 | 694,345 | 701,164 | 707,985 | 714,804 | 721,623 | 728,442 | 735,261 | 742,080 | 748,899 | 81,830 | 707,984 |
| 28 | 334.4 Meters & Meter Installation | 672,397 | 681,796 | 691,199 | 700,600 | 710,001 | 719,402 | 728,798 | 738,199 | 747,600 | 757,001 | 766,402 | 775,803 | 785,204 | 112,807 | 728,800 |
| 29 | 335.4 Hydrants | 29,584 | 29,879 | 30,174 | 30,469 | 30,764 | 31,059 | 31,353 | 31,648 | 31,943 | 32,238 | 32,533 | 32,828 | 33,123 | 3,539 | 31,353 |
| 30 | 339.4 Other Plant & Miscellaneous | 45 | 48 | 51 | 54 | 57 | 60 | 57 | 60 | 63 | 66 | 69 | 72 | 75 | 30 | 60 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 159,796 | 161,273 | 162,750 | 164,227 | 165,704 | 167,181 | 165,555 | 167,032 | 168,509 | 169,986 | 171,463 | 172,940 | 174,417 | 14,621 | 166,987 |
| 34 | 340.5 Office Furniture & Equipment | 201,926 | 204,361 | 206,796 | 209,231 | 211,666 | 214,101 | 216,538 | 218,973 | 221,408 | 223,843 | 226,278 | 228,713 | 231,148 | 29,222 | 216,537 |
| 35 | 340.51 Computer Equipment | 474,021 | 490,222 | 506,423 | 522,624 | 538,825 | 555,026 | 571,225 | 587,426 | 603,627 | 619,828 | 636,029 | 652,230 | 668,431 | 194,410 | 571,226 |
| 36 | 341.5 Transportation Equipment | 483,685 | 493,031 | 502,377 | 511,723 | 521,069 | 530,415 | 539,766 | 549,112 | 558,458 | 567,804 | 577,150 | 586,496 | 595,842 | 112,157 | 539,764 |
| 37 | 342.5 Stores Equipment | 2,140 | 2,169 | 2,198 | 2,227 | 2,256 | 2,285 | 2,317 | 2,346 | 2,375 | 2,404 | 2,433 | 2,462 | 2,491 | 351 | 2,316 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 123,553 | 124,825 | 126,097 | 127,369 | 128,641 | 129,913 | 131,183 | 132,455 | 133,727 | 134,999 | 136,271 | 137,543 | 138,815 | 15,262 | 131,184 |
| 39 | 344.5 Laboratory Equipment | 32,127 | 33,358 | 34,589 | 35,820 | 37,051 | 38,282 | 39,511 | 40,742 | 41,973 | 43,204 | 44,435 | 45,666 | 46,897 | 14,770 | 39,511 |
| 40 | 345.5 Power Operated Equipment | 224,462 | 226,403 | 228,344 | 230,285 | 232,226 | 234,167 | 236,113 | 238,054 | 239,995 | 241,936 | 243,877 | 245,818 | 247,759 | 23,297 | 236,111 |
| 41 | 346.5 Communication Equipment | 59,334 | 60,392 | 61,450 | 62,508 | 63,566 | 64,624 | 65,676 | 66,734 | 67,792 | 68,850 | 69,908 | 70,966 | 72,024 | 12,690 | 65,679 |
| 42 | 347.5 Miscellaneous Equipment | 14,345 | 14,662 | 14,979 | 15,296 | 15,613 | 15,930 | 16,248 | 16,565 | 16,882 | 17,199 | 17,516 | 17,833 | 18,150 | 3,805 | 16,248 |
| 43 | 348.5 Other Tangible Plant | 70,559 | 71,454 | 72,349 | 73,244 | 74,139 | 75,034 | 75,928 | 76,823 | 77,718 | 78,613 | 79,508 | 80,403 | 81,298 | 10,739 | 75,928 |
| 44 | **INTANGIBLE PLANT** | 1,231 | 1,248 | 1,265 | 1,282 | 1,299 | 1,316 | 1,332 | 1,349 | 1,366 | 1,383 | 1,400 | 1,417 | 1,434 | 203 | 1,332 |
| 45 | **SUPPLY & PUMPING** | 904,857 | 915,075 | 925,293 | 935,511 | 945,729 | 955,947 | 966,148 | 976,366 | 974,584 | 984,802 | 995,020 | 1,005,238 | 1,015,456 | 110,599 | 961,540 |
| 46 | **WATER TREATMENT PLANT** | 25,325 | 25,989 | 26,653 | 27,317 | 27,981 | 28,645 | 29,305 | 29,969 | 30,633 | 31,297 | 31,961 | 32,625 | 33,289 | 7,964 | 29,307 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 3,157,322 | 3,189,900 | 3,222,478 | 3,255,056 | 3,287,634 | 3,320,212 | 3,352,788 | 3,385,366 | 3,417,944 | 3,450,522 | 3,483,100 | 3,515,678 | 3,548,256 | 390,934 | 3,352,789 |
| 48 | **GENERAL PLANT** | 1,845,947 | 1,882,149 | 1,918,351 | 1,954,553 | 1,990,755 | 2,026,957 | 2,060,059 | 2,096,261 | 2,132,463 | 2,168,665 | 2,204,867 | 2,241,069 | 2,277,271 | 431,324 | 2,061,490 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 5,934,682 | 6,014,361 | 6,094,040 | 6,173,719 | 6,253,398 | 6,333,077 | 6,409,632 | 6,489,311 | 6,556,990 | 6,636,669 | 6,716,348 | 6,796,027 | 6,875,706 | 941,024 | 6,406,459 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 203 | 101 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 1,051 | 1,051 | 1,051 | 1,051 | 1,051 | 1,048 | 1,051 | 1,051 | 1,051 | 1,051 | 1,051 | 1,051 | 12,609 | 6,304 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 1,724 | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 20,721 | 10,360 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 1,252 | 1,252 | 1,252 | 1,252 | 1,252 | 1,246 | 1,252 | 1,252 | 1,252 | 1,252 | 1,252 | 1,252 | 15,018 | 7,509 |
| 13 | 310.2 Power Generation Equipment | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 1,077 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 12,913 | 6,457 |
| 14 | 311.2 Pumping Equipment | 5,112 | 5,112 | 5,112 | 5,112 | 5,112 | 5,106 | 5,112 | (6,888) | 5,112 | 5,112 | 5,112 | 5,112 | 49,338 | 26,053 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 13 | 13 | 13 | 13 | 13 | 10 | 13 | 13 | 13 | 13 | 13 | 13 | 153 | 76 |
| 19 | 320.3 Water Treatment Equipment | 457 | 457 | 457 | 457 | 457 | 451 | 457 | 457 | 457 | 457 | 457 | 457 | 5,478 | 2,739 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 194 | 194 | 194 | 194 | 194 | 199 | 194 | 194 | 194 | 194 | 194 | 194 | 2,333 | 1,167 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 142 | 142 | 142 | 142 | 142 | 144 | 142 | 142 | 142 | 142 | 142 | 142 | 1,706 | 853 |
| 25 | 330.4 Distribution Reservoirs | 2,484 | 2,484 | 2,484 | 2,484 | 2,484 | 2,486 | 2,484 | 2,484 | 2,484 | 2,484 | 2,484 | 2,484 | 29,810 | 14,905 |
| 26 | 331.4 Transmission & Distribution | 13,434 | 13,434 | 13,434 | 13,434 | 13,434 | 13,438 | 13,434 | 13,434 | 13,434 | 13,434 | 13,434 | 13,434 | 161,212 | 80,606 |
| 27 | 333.4 Services | 6,819 | 6,819 | 6,819 | 6,819 | 6,819 | 6,821 | 6,819 | 6,819 | 6,819 | 6,819 | 6,819 | 6,819 | 81,830 | 40,915 |
| 28 | 334.4 Meters & Meter Installation | 9,401 | 9,401 | 9,401 | 9,401 | 9,401 | 9,396 | 9,401 | 9,401 | 9,401 | 9,401 | 9,401 | 9,401 | 112,807 | 56,403 |
| 29 | 335.4 Hydrants | 295 | 295 | 295 | 295 | 295 | 294 | 295 | 295 | 295 | 295 | 295 | 295 | 3,539 | 1,769 |
| 30 | 339.4 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | (3) | 3 | 3 | 3 | 3 | 3 | 3 | 30 | 15 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 1,477 | 1,477 | 1,477 | 1,477 | 1,477 | (1,626) | 1,477 | 1,477 | 1,477 | 1,477 | 1,477 | 1,477 | 14,621 | 7,191 |
| 34 | 340.5 Office Furniture & Equipment | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,437 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 29,222 | 14,611 |
| 35 | 340.51 Computer Equipment | 16,201 | 16,201 | 16,201 | 16,201 | 16,201 | 16,199 | 16,201 | 16,201 | 16,201 | 16,201 | 16,201 | 16,201 | 194,410 | 97,205 |
| 36 | 341.5 Transportation Equipment | 9,346 | 9,346 | 9,346 | 9,346 | 9,346 | 9,351 | 9,346 | 9,346 | 9,346 | 9,346 | 9,346 | 9,346 | 112,157 | 56,079 |
| 37 | 342.5 Stores Equipment | 29 | 29 | 29 | 29 | 29 | 32 | 29 | 29 | 29 | 29 | 29 | 29 | 351 | 176 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,272 | 1,272 | 1,272 | 1,272 | 1,272 | 1,270 | 1,272 | 1,272 | 1,272 | 1,272 | 1,272 | 1,272 | 15,262 | 7,631 |
| 39 | 344.5 Laboratory Equipment | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 1,229 | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 14,770 | 7,385 |
| 40 | 345.5 Power Operated Equipment | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,946 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 23,297 | 11,649 |
| 41 | 346.5 Communication Equipment | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,052 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 12,690 | 6,345 |
| 42 | 347.5 Miscellaneous Equipment | 317 | 317 | 317 | 317 | 317 | 318 | 317 | 317 | 317 | 317 | 317 | 317 | 3,805 | 1,903 |
| 43 | 348.5 Other Tangible Plant | 895 | 895 | 895 | 895 | 895 | 894 | 895 | 895 | 895 | 895 | 895 | 895 | 10,739 | 5,369 |
| 44 | **INTANGIBLE PLANT** | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 203 | 101 |
| 45 | **SUPPLY & PUMPING** | 10,218 | 10,218 | 10,218 | 10,218 | 10,218 | 10,201 | 10,218 | (1,782) | 10,218 | 10,218 | 10,218 | 10,218 | 110,599 | 56,683 |
| 46 | **WATER TREATMENT PLANT** | 664 | 664 | 664 | 664 | 664 | 660 | 664 | 664 | 664 | 664 | 664 | 664 | 7,964 | 3,982 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 32,578 | 32,578 | 32,578 | 32,578 | 32,578 | 32,576 | 32,578 | 32,578 | 32,578 | 32,578 | 32,578 | 32,578 | 390,934 | 195,466 |
| 48 | **GENERAL PLANT** | 36,202 | 36,202 | 36,202 | 36,202 | 36,202 | 33,102 | 36,202 | 36,202 | 36,202 | 36,202 | 36,202 | 36,202 | 431,324 | 215,544 |
| 49 | **TOTAL NET ADDITIONS** | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 76,555 | 79,679 | 67,679 | 79,679 | 79,679 | 79,679 | 79,679 | 941,024 | 471,776 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 203 | 101 |
| 4 | *339.1 Other Plant & Miscellaneous* | *0* | *0* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 1,051 | 1,051 | 1,051 | 1,051 | 1,051 | 1,048 | 1,051 | 1,051 | 1,051 | 1,051 | 1,051 | 1,051 | 12,609 | 6,304 |
| 8 | *305.2 Collecting & Impounding reservoirs* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 1,724 | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 1,727 | 20,721 | 10,360 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | *309.2 Supply Mains* | 1,252 | 1,252 | 1,252 | 1,252 | 1,252 | 1,246 | 1,252 | 1,252 | 1,252 | 1,252 | 1,252 | 1,252 | 15,018 | 7,509 |
| 13 | 310.2 Power Generation Equipment | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 1,077 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 12,913 | 6,457 |
| 14 | 311.2 Pumping Equipment | 5,112 | 5,112 | 5,112 | 5,112 | 5,112 | 5,106 | 5,112 | 5,112 | 5,112 | 5,112 | 5,112 | 5,112 | 61,338 | 30,669 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 13 | 13 | 13 | 13 | 13 | 10 | 13 | 13 | 13 | 13 | 13 | 13 | 153 | 76 |
| 19 | 320.3 Water Treatment Equipment | 457 | 457 | 457 | 457 | 457 | 451 | 457 | 457 | 457 | 457 | 457 | 457 | 5,478 | 2,739 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 194 | 194 | 194 | 194 | 194 | 199 | 194 | 194 | 194 | 194 | 194 | 194 | 2,333 | 1,167 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 142 | 142 | 142 | 142 | 142 | 144 | 142 | 142 | 142 | 142 | 142 | 142 | 1,706 | 853 |
| 25 | 330.4 Distribution Reservoirs | 2,484 | 2,484 | 2,484 | 2,484 | 2,484 | 2,486 | 2,484 | 2,484 | 2,484 | 2,484 | 2,484 | 2,484 | 29,810 | 14,905 |
| 26 | 331.4 Transmission & Distribution | 13,434 | 13,434 | 13,434 | 13,434 | 13,434 | 13,438 | 13,434 | 13,434 | 13,434 | 13,434 | 13,434 | 13,434 | 161,212 | 80,606 |
| 27 | 333.4 Services | 6,819 | 6,819 | 6,819 | 6,819 | 6,819 | 6,821 | 6,819 | 6,819 | 6,819 | 6,819 | 6,819 | 6,819 | 81,830 | 40,915 |
| 28 | 334.4 Meters & Meter Installation | 9,401 | 9,401 | 9,401 | 9,401 | 9,401 | 9,396 | 9,401 | 9,401 | 9,401 | 9,401 | 9,401 | 9,401 | 112,807 | 56,403 |
| 29 | 335.4 Hydrants | 295 | 295 | 295 | 295 | 295 | 294 | 295 | 295 | 295 | 295 | 295 | 295 | 3,539 | 1,769 |
| 30 | 339.4 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | (3) | 3 | 3 | 3 | 3 | 3 | 3 | 30 | 15 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 1,477 | 1,477 | 1,477 | 1,477 | 1,477 | 1,476 | 1,477 | 1,477 | 1,477 | 1,477 | 1,477 | 1,477 | 17,723 | 8,861 |
| 34 | 340.5 Office Furniture & Equipment | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,437 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 29,222 | 14,611 |
| 35 | 340.51 Computer Equipment | 16,201 | 16,201 | 16,201 | 16,201 | 16,201 | 16,199 | 16,201 | 16,201 | 16,201 | 16,201 | 16,201 | 16,201 | 194,410 | 97,205 |
| 36 | 341.5 Transportation Equipment | 9,346 | 9,346 | 9,346 | 9,346 | 9,346 | 9,351 | 9,346 | 9,346 | 9,346 | 9,346 | 9,346 | 9,346 | 112,157 | 56,079 |
| 37 | 342.5 Stores Equipment | 29 | 29 | 29 | 29 | 29 | 32 | 29 | 29 | 29 | 29 | 29 | 29 | 351 | 176 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,272 | 1,272 | 1,272 | 1,272 | 1,272 | 1,270 | 1,272 | 1,272 | 1,272 | 1,272 | 1,272 | 1,272 | 15,262 | 7,631 |
| 39 | 344.5 Laboratory Equipment | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 1,229 | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 14,770 | 7,385 |
| 40 | 345.5 Power Operated Equipment | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,946 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 1,941 | 23,297 | 11,649 |
| 41 | 346.5 Communication Equipment | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,052 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 12,690 | 6,345 |
| 42 | 347.5 Miscellaneous Equipment | 317 | 317 | 317 | 317 | 317 | 318 | 317 | 317 | 317 | 317 | 317 | 317 | 3,805 | 1,903 |
| 43 | 348.5 Other Tangible Plant | 895 | 895 | 895 | 895 | 895 | 894 | 895 | 895 | 895 | 895 | 895 | 895 | 10,739 | 5,369 |
| 44 | **INTANGIBLE PLANT** | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 203 | 101 |
| 45 | **SUPPLY & PUMPING** | 10,218 | 10,218 | 10,218 | 10,218 | 10,218 | 10,201 | 10,218 | 10,218 | 10,218 | 10,218 | 10,218 | 10,218 | 122,599 | 61,299 |
| 46 | **WATER TREATMENT PLANT** | 664 | 664 | 664 | 664 | 664 | 660 | 664 | 664 | 664 | 664 | 664 | 664 | 7,964 | 3,982 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 32,578 | 32,578 | 32,578 | 32,578 | 32,578 | 32,576 | 32,578 | 32,578 | 32,578 | 32,578 | 32,578 | 32,578 | 390,934 | 195,466 |
| 48 | **GENERAL PLANT** | 36,202 | 36,202 | 36,202 | 36,202 | 36,202 | 36,204 | 36,202 | 36,202 | 36,202 | 36,202 | 36,202 | 36,202 | 434,426 | 217,214 |
| 49 | **TOTAL GROSS ADDITIONS** | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 79,657 | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 79,679 | 956,126 | 478,062 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | 0 | 12,000 | 4,615 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 3,102 | 0 | 0 | 0 | 0 | 0 | 0 | 3,102 | 1,670 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | 0 | 12,000 | 4,615 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 3,102 | 0 | 0 | 0 | 0 | 0 | 0 | 3,102 | 1,670 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 3,102 | 0 | 12,000 | 0 | 0 | 0 | 0 | 15,102 | 6,285 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
### *MONTHLY UTILITY ADJUSTMENTS / AVERAGE*

**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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | *311.2 Pumping Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | *304.3 Structures & Improvements* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | ***TRANSMISSION & DISTRIBUTION*** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | (181,117) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (181,117) | (181,117) |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | ***INTANGIBLE PLANT*** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | (181,117) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (181,117) | (181,117) |
| 48 | ***GENERAL PLANT*** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | (181,117) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (181,117) | (181,117) |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 0 | 0.00% | 0 |
| 3 | 302.1 Franchises | 1,332 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 90,195 | 10.02% | 9,037 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 10.02% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 10.02% | 0 |
| 10 | 307.2 Wells & Springs | 135,238 | 10.02% | 13,550 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 10.02% | 0 |
| 12 | 309.2 Supply Mains | 112,225 | 10.02% | 11,244 |
| 13 | 310.2 Power Generation Equipment | 55,990 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 567,892 | 10.02% | 56,898 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 816 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 27,324 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 1,167 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 3,682 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 285,837 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 1,413,955 | 25.42% | 359,494 |
| 27 | 333.4 Services | 707,984 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 728,800 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 31,353 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 60 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 166,987 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 216,537 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 571,226 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 539,764 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 2,316 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 131,184 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 39,511 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 236,111 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 65,679 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 16,248 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 75,928 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 1,332 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 961,540 | 9.44% | 90,729 |
| 46 | **WATER TREATMENT PLANT** | 29,307 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 3,171,672 | 11.33% | 359,494 |
| 48 | **GENERAL PLANT** | 2,061,490 | 0.00% | 0 |
| 49 | **TOTAL** | 6,225,342 | 7.23% | 450,223 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

| Line No | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 8 | **12/31/91 Balance** | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | 6,938,703 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 449,776 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 449,776 |
| 15 | **12/31/92 Balance** | 7,388,479 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 238,178 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 238,178 |
| 22 | **12/31/93 Balance** | 7,626,657 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 474,719 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 474,719 |
| 29 | **12/31/94 Balance** | 8,101,376 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 514,188 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 514,188 |
| 36 | **12/31/95 Balance** | 8,615,564 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 424,258 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 424,258 |
| 43 | **12/31/96 Balance** | 9,039,822 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year *and show the non-used and useful percent and amount.*

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 2,003,231 | 56,140 | 2,059,371 | 0 | 2,059,371 | 2,031,301 | 0 | 2,031,301 | 0.00% | 0 |
| 2 | Line/Main Extensions | 1,838,467 | 206,916 | 2,045,383 | 0 | 2,045,383 | 1,941,925 | 0 | 1,941,925 | 0.00% | 0 |
| 3 | Meter Installation Fees | 1,023,462 | 71,378 | 1,094,840 | 0 | 1,094,840 | 1,059,151 | 0 | 1,059,151 | 0.00% | 0 |
| 4 | Contributed Lines | 1,477,988 | 0 | 1,477,988 | 0 | 1,477,988 | 1,477,988 | 0 | 1,477,988 | 12.78% | 188,887 |
| 5 | Cont. Prpty Other than Lines | 201,314 | 0 | 201,314 | 0 | 201,314 | 201,314 | 0 | 201,314 | 9.07% | 18,259 |
| 6 | Service Installation Fees | 2,071,101 | 89,824 | 2,160,925 | 0 | 2,160,925 | 2,116,013 | 0 | 2,116,013 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 8,615,563 | 424,258 | 9,039,821 | 0 | 9,039,821 | 8,827,692 | 0 | 8,827,692 | 2.35% | 207,146 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 2,003,231 | 2,007,910 | 2,012,588 | 2,017,266 | 2,021,945 | 2,026,623 | 2,031,301 | 2,035,980 | 2,040,658 | 2,045,336 | 2,050,015 | 2,054,693 | 2,059,371 | 56,140 | 2,031,301 |
| 2 | Line/Main Extensions | 1,838,467 | 1,855,710 | 1,872,953 | 1,890,196 | 1,907,439 | 1,924,682 | 1,941,925 | 1,959,168 | 1,976,411 | 1,993,654 | 2,010,897 | 2,028,140 | 2,045,383 | 206,916 | 1,941,925 |
| 3 | Meter Installation Fees | 1,023,462 | 1,029,410 | 1,035,358 | 1,041,307 | 1,047,255 | 1,053,203 | 1,059,151 | 1,065,099 | 1,071,047 | 1,076,996 | 1,082,944 | 1,088,892 | 1,094,840 | 71,378 | 1,059,151 |
| 4 | Contributed Lines | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 1,477,988 | 0 | 1,477,988 |
| 5 | Cont. Prpty Other than Lines | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 201,314 | 0 | 201,314 |
| 6 | Service Installation Fees | 2,071,101 | 2,078,586 | 2,086,071 | 2,093,557 | 2,101,042 | 2,108,527 | 2,116,013 | 2,123,498 | 2,130,983 | 2,138,469 | 2,145,954 | 2,153,439 | 2,160,925 | 89,824 | 2,116,013 |
| 7 | **TOTAL WATER CIAC** | 8,615,563 | 8,650,918 | 8,686,273 | 8,721,628 | 8,756,982 | 8,792,337 | 8,827,692 | 8,863,047 | 8,898,402 | 8,933,757 | 8,969,111 | 9,004,466 | 9,039,821 | 424,258 | 8,827,692 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) *Average* Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 56,140 | 28,070 |
| 2 | Line/Main Extensions | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 206,916 | 103,458 |
| 3 | Meter Installation Fees | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 71,378 | 35,689 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | *Cont. Prpty Other than Lines* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 89,824 | 44,912 |
| 7 | **TOTAL NET ADDITIONS** | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 424,258 | 212,129 |





Note: May not cross foot *due to rounding.*

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 4,678 | 56,140 | 28,070 |
| 2 | Line/Main Extensions | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 17,243 | 206,916 | 103,458 |
| 3 | Meter Installation Fees | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 5,948 | 71,378 | 35,689 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 7,485 | 89,824 | 44,912 |
| 7 | **TOTAL GROSS ADDITIONS** | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 35,355 | 424,258 | 212,129 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

**SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

**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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 8 | **12/31/91 Balance** | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | 949,770 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 179,090 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 179,090 |
| 15 | **12/31/92 Balance** | 1,128,860 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 201,488 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 201,488 |
| 22 | **12/31/93 Balance** | 1,330,348 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 239,853 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 239,853 |
| 29 | **12/31/94 Balance** | 1,570,201 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 254,552 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 254,552 |
| 36 | **12/31/95 Balance** | 1,824,753 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 266,880 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 266,880 |
| 43 | **12/31/96 Balance** | 2,091,633 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 669,768 | 75,158 | 744,926 | 0 | 744,926 | 707,347 | 0 | 707,347 | 0.00% | 0 |
| 2 | Line/Main Extensions | 259,947 | 45,247 | 305,194 | 0 | 305,194 | 282,570 | 0 | 282,570 | 0.00% | 0 |
| 3 | Meter Installation Fees | 236,323 | 52,958 | 289,281 | 0 | 289,281 | 262,802 | 0 | 262,802 | 0.00% | 0 |
| 4 | Contributed Lines | 208,164 | 34,437 | 242,601 | 0 | 242,601 | 225,382 | 0 | 225,382 | 11.33% | 25,536 |
| 5 | Cont. Prpty Other than Lines | 25,462 | 6,180 | 31,642 | 0 | 31,642 | 28,552 | 0 | 28,552 | 9.44% | 2,695 |
| 6 | Service Installation Fees | 425,089 | 52,900 | 477,989 | 0 | 477,989 | 451,539 | 0 | 451,539 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 1,824,753 | 266,880 | 2,091,633 | 0 | 2,091,633 | 1,958,192 | 0 | 1,958,192 | 1.44% | 28,231 |

Column:
(10) from Schedule A-9 (page 7 of 7)

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Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Ave. Utility Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 669,768 | 676,031 | 682,294 | 688,557 | 694,820 | 701,083 | 707,348 | 713,611 | 719,874 | 726,137 | 732,400 | 738,663 | 744,926 | 75,158 | 707,347 |
| 2 | Line/Main Extensions | 259,947 | 263,716 | 267,489 | 271,260 | 275,031 | 278,802 | 282,568 | 286,339 | 290,110 | 293,881 | 297,652 | 301,423 | 305,194 | 45,247 | 282,570 |
| 3 | Meter Installation Fees | 236,323 | 240,736 | 245,149 | 249,562 | 253,975 | 258,388 | 262,803 | 267,216 | 271,629 | 276,042 | 280,455 | 284,868 | 289,281 | 52,958 | 262,802 |
| 4 | Contributed Lines | 208,164 | 211,034 | 213,904 | 216,774 | 219,644 | 222,514 | 225,381 | 228,251 | 231,121 | 233,991 | 236,861 | 239,731 | 242,601 | 34,437 | 225,382 |
| 5 | Cont. Prpty Other than Lines | 25,462 | 25,977 | 26,492 | 27,007 | 27,522 | 28,037 | 28,552 | 29,067 | 29,582 | 30,097 | 30,612 | 31,127 | 31,642 | 6,180 | 28,552 |
| 6 | Service Installation Fees | 425,089 | 429,497 | 433,905 | 438,313 | 442,721 | 447,129 | 451,541 | 455,949 | 460,357 | 464,765 | 469,173 | 473,581 | 477,989 | 52,900 | 451,539 |
| 7 | **TOTAL ACC. AMORT. CIAC** | 1,824,753 | 1,846,993 | 1,869,233 | 1,891,473 | 1,913,713 | 1,935,953 | 1,958,193 | 1,980,433 | 2,002,673 | 2,024,913 | 2,047,153 | 2,069,393 | 2,091,633 | 266,880 | 1,958,192 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 6,263 | 6,263 | 6,263 | 6,263 | 6,263 | 6,265 | 6,263 | 6,263 | 6,263 | 6,263 | 6,263 | 6,263 | 75,158 | 37,579 |
| 2 | Line/Main Extensions | 3,771 | 3,771 | 3,771 | 3,771 | 3,771 | 3,766 | 3,771 | 3,771 | 3,771 | 3,771 | 3,771 | 3,771 | 45,247 | 22,623 |
| 3 | Meter Installation Fees | 4,413 | 4,413 | 4,413 | 4,413 | 4,413 | 4,415 | 4,413 | 4,413 | 4,413 | 4,413 | 4,413 | 4,413 | 52,958 | 26,479 |
| 4 | Contributed Lines | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 2,867 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 34,437 | 17,218 |
| 5 | Cont. Prpty Other than Lines | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 6,180 | 3,090 |
| 6 | Service Installation Fees | 4,408 | 4,408 | 4,408 | 4,408 | 4,408 | 4,412 | 4,408 | 4,408 | 4,408 | 4,408 | 4,408 | 4,408 | 52,900 | 26,450 |
| 7 | **TOTAL NET ADDITIONS** | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 266,880 | 133,439 |

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7/12/95 2:20 PM A14W3.XLS

Note: May not cross foot due to rounding

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)

Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 6,263 | 6,263 | 6,263 | 6,263 | 6,263 | 6,265 | 6,263 | 6,263 | 6,263 | 6,263 | 6,263 | 6,263 | 75,158 | 37,579 |
| 2 | Line/Main Extensions | 3,771 | 3,771 | 3,771 | 3,771 | 3,771 | 3,766 | 3,771 | 3,771 | 3,771 | 3,771 | 3,771 | 3,771 | 45,247 | 22,623 |
| 3 | Meter Installation Fees | 4,413 | 4,413 | 4,413 | 4,413 | 4,413 | 4,415 | 4,413 | 4,413 | 4,413 | 4,413 | 4,413 | 4,413 | 52,958 | 26,479 |
| 4 | Contributed Lines | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 2,867 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 34,437 | 17,218 |
| 5 | Cont. Prpty Other than Lines | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 515 | 6,180 | 3,090 |
| 6 | Service Installation Fees | 4,408 | 4,408 | 4,408 | 4,408 | 4,408 | 4,412 | 4,408 | 4,408 | 4,408 | 4,408 | 4,408 | 4,408 | 52,900 | 26,450 |
| 7 | **TOTAL GROSS ADDITIONS** | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 22,240 | 266,880 | 133,439 |

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7/12/95 2:20 PM A14W4.XLS

Note: May not cross foot due to rounding.

***SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996***
**MONTHLY RETIREMENTS / AVERAGE**

**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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
*Schedule: A-14 (W)*
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% | (d) | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (1) PLANT NAME | (2) PLANT TYPE | (3) COUNTY | (4) ORDER NO. | (5) AFUDC RATES PRESENT ANNUAL | (6) PROPOSED ANNUAL | (7) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Dot Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) PROPOSED ANNUAL | (14) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | Sunny Hills | W & S | Washington | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| LINE NO. | PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | PROPOSED ANNUAL | PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| 2 | Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| 3 | Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| 4 | Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| 5 | Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| 6 | Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| 7 | Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| 8 | Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| 9 | Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| 10 | Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| 11 | Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| 12 | Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| 13 | Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |

7/12/95 2:21 PM A15W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 14,706 |
| 2 | Utility Adjustments to Beginning Balance | 94 |
| 3 | **Restated Balance 12/31/91** | 14,800 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 14,800 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 14,800 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 14,800 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 14,800 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 14,800 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 14,800 |
| 20 | Jan | 14,800 |
| 21 | Feb | 14,800 |
| 22 | Mar | 14,800 |
| 23 | Apr | 14,800 |
| 24 | May | 14,800 |
| 25 | Jun | 14,800 |
| 26 | Jul | 14,800 |
| 27 | Aug | 14,800 |
| 28 | Sep | 14,800 |
| 29 | Oct | 14,800 |
| 30 | Nov | 14,800 |
| 31 | Ending Balance 12/31/96 | 14,800 |
| 32 | Average Balance | 14,800 |
| 33 | Non-used and Useful Percentage | 9.64% |
| 34 | Non-used and Useful Amount | 1,427 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

**Company: SSU**
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

**FPSC**
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS/LIABILITIES | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,726 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 82,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,280,346 | 382,356,286 | 333,672,216 |
| 3 | Construction in Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,845,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,418 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,236 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | *Working Funds* | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 206,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,116 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,178,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,882 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,796,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

**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]
Conventional [x ] Reverse Osmosis [x]

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

**FPSC**
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid in Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,456 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | **TOTAL STOCKHOLDERS EQUITY** | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | *Notes Payable to Parent* | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | **TOTAL LONG TERM DEBT** | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | **TOTAL CAPITALIZATION** | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,078 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | **TOTAL CURRENT LIABILITIES** | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,969 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | **TOTAL DEFERRED CREDITS** | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | **TOTAL CAPITAL AND LIABILITIES** | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS BALANCE | | | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| 1 | 12/31/91 Balance Per Docket No. 920199-WS | 0 | | 12/31/91 Balance Per Docket No. 920199-WS | 0 | |
| 2 | Order No. PSC-93-0423-FOF-WS Dated 3/22/93 | 0 | | Order No. PSC-93-0423-FOF-WS Dated 3/22/93 Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 Adjusted Balance | 0 | |
| | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 BALANCE | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 BALANCE | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 BALANCE | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 BALANCE | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 BALANCE** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | Supporting Schedules | Recap Schedules |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 9.69% | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % | 7.23% | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - WATER - 1996
### DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
### *PRESENT AND REQUESTED*

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | ***OPERATING REVENUES:*** | | | | | | | |
| 2 | Water Sales | 5,728,437 | 0 | 5,728,437 | 2,574,778 | 8,303,215 | 44.95% | B-4(W),B-3(W) |
| 3 | Other Revenue | 104,365 | 0 | 104,365 | 0 | 104,365 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 5,832,802 | 0 | 5,832,802 | 2,574,778 | 8,407,580 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 2,528,776 | 268,214 | 2,796,990 | 0 | 2,796,990 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 641,431 | 0 | 641,431 | 0 | 641,431 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 552,372 | 2,182 | 554,554 | 115,865 (A) | 670,419 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 602,597 | (108,001) | 494,596 | 948,526 (B) | 1,443,122 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 4,325,176 | 162,395 | 4,487,571 | 1,064,391 | 5,551,962 | | |
| 12 | **NET OPERATING INCOME** | 1,507,626 | (162,395) | 1,345,231 | 1,510,387 | 2,855,618 | | |
| 13 | **RATE BASE** | 8,544,288 | 181,117 | 8,725,405 | | 8,725,405 | | A-1(W) |
| 14 | **RATE OF RETURN** | 17.64% | | 15.42% | | 32.73% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 5,728,437 | 0 | 5,728,437 | (758,650) | | 4,969,787 | (13.24%) | B-4(W),B-3(W) |
| 3 | Other Revenue | 104,365 | 0 | 104,365 | 0 | | 104,365 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 5,832,802 | 0 | 5,832,802 | (758,650) | | 5,074,152 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 2,528,776 | 268,214 | 2,796,990 | 0 | | 2,796,990 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 641,431 | 0 | 641,431 | 0 | | 641,431 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 552,372 | 2,182 | 554,554 | (34,139) | (A) | 520,415 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 602,597 | (108,001) | 494,596 | (279,480) | (B) | 215,116 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 4,325,176 | 162,395 | 4,487,571 | (313,619) | | 4,173,952 | | |
| 12 | **NET OPERATING INCOME** | 1,507,626 | (162,395) | 1,345,231 | (445,031) | | 900,200 | | |
| 13 | **RATE BASE** | 8,544,288 | 181,117 | 8,725,405 | | | 8,725,405 | | A-1(W) |
| 14 | **RATE OF RETURN** | 17.64% | | 15.42% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

7/27/95 12:58 PM B01W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 68.18% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 32.73% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 8,725,405 | 8,725,405 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 900,200 | 2,855,618 | | |
| 7 | Adjusted Income Under Present Rates | 1,345,231 | 1,345,231 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | (445,031) | 1,510,387 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | (724,511) | 2,458,913 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | (758,650) | 2,574,778 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | (724,511) | 2,458,913 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | (279,480) | 948,526 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | (34,139) | 115,865 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | (445,031) | 1,510,387 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



7/27/95 12:58 PM B01W3.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. N/A | 0 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 68,984 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 48,171 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 3,019 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | 90,451 | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 57,589 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 268,214 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 7,297 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 14,952 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (20,067) | |
| 43 | | | |
| 44 | | 2,182 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (108,001) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (108,001) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 162,395 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 Revenues (Present) | | |
| Line No. | Account No. and Description | Per Books | Adjustments | Adjusted Revenues |
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 5,468,614 | 0 | 5,468,614 |
| 4 | 461.2 Metered - Commercial | 259,823 | 0 | 259,823 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 0 | 0 | 0 |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | 0 |
| 8 | Subtotal Water Sales | 5,728,437 | 0 | 5,728,437 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 0 | 0 | 0 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 0 | 0 | 0 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 Unbilled Revenues | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 0 | 0 | 0 |
| 18 | **TOTAL WATER SALES** | 5,728,437 | 0 | 5,728,437 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 104,365 | 0 | 104,365 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 104,365 | 0 | 104,365 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 5,832,802 | 0 | 5,832,802 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| Line No. | Account No. and Name | (1) | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601 | Salaries & Wages - Employees | 1,208,591 | 91,215 | 1,299,806 | 299,755 | 14,283 | 314,038 | 250,719 | 25,944 | 276,663 | 658,118 | 50,987 | 709,105 |
| 2 | 603 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 | Employee Pensions & Benefits (1) | 302,027 | 8,403 | 310,430 | 74,909 | 0 | 74,909 | 62,655 | 3,498 | 66,153 | 164,464 | 4,905 | 169,369 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 | Purchased Power | 311,890 | 89,704 | 401,593 | 300,000 | 88,206 | 388,206 | 822 | 0 | 822 | 11,068 | 1,498 | 12,565 |
| 6 | 616 | Fuel for Power Production | 3,181 | 0 | 3,181 | 3,181 | 0 | 3,181 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 | Chemicals | 7,634 | 2,245 | 9,879 | 7,634 | 2,245 | 9,879 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 | Materials & Supplies | 82,023 | 7,858 | 89,880 | 38,533 | 0 | 38,533 | 13,333 | 1,386 | 14,719 | 30,156 | 6,472 | 36,628 |
| 9 | 631 | Contractual Services - Eng. | 5,048 | 0 | 5,048 | 0 | 0 | 0 | 0 | 0 | 0 | 5,048 | 0 | 5,048 |
| 10 | 632 | Contractual Services - Acct. | 26,803 | 0 | 26,803 | 0 | 0 | 0 | 0 | 0 | 0 | 26,803 | 0 | 26,803 |
| 11 | 633 | Contractual Services - Legal | 16,151 | 0 | 16,151 | 0 | 0 | 0 | 0 | 0 | 0 | 16,151 | 0 | 16,151 |
| 12 | 634 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 | Contractual Services - Other | 46,154 | 21,015 | 67,169 | 4,501 | 1,591 | 6,092 | 0 | 0 | 0 | 41,653 | 19,424 | 61,077 |
| 14 | 641 | Rental of Real Building/Real Property | 23,964 | 3,754 | 27,718 | 0 | 0 | 0 | 0 | 0 | 0 | 23,964 | 3,754 | 27,718 |
| 15 | 642 | Rental of Equipment | 3,485 | 653 | 4,137 | 2,388 | 0 | 2,388 | 0 | 0 | 0 | 1,097 | 653 | 1,749 |
| 16 | 650 | Transportation Expense | 51,558 | 1,757 | 53,316 | 30,406 | 0 | 30,406 | 9,433 | 1,180 | 10,612 | 11,720 | 577 | 12,297 |
| 17 | 656 | Insurance - Vehicle | 18,373 | 0 | 18,373 | 0 | 0 | 0 | 0 | 0 | 0 | 18,373 | 0 | 18,373 |
| 18 | 657 | Insurance - General Liability | 37,768 | 7,838 | 45,606 | 0 | 0 | 0 | 0 | 0 | 0 | 37,768 | 7,838 | 45,606 |
| 19 | 658 | Insurance - Workman's Comp (2) | 20,667 | 379 | 21,046 | 5,126 | 0 | 5,126 | 4,287 | 239 | 4,527 | 11,254 | 140 | 11,393 |
| 20 | 659 | Insurance - Other | 3,750 | 0 | 3,750 | 0 | 0 | 0 | 0 | 0 | 0 | 3,750 | 0 | 3,750 |
| 21 | 660 | Advertising Expense | 4,091 | 3,688 | 7,779 | 0 | 0 | 0 | 0 | 0 | 0 | 4,091 | 3,688 | 7,779 |
| 22 | 666 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 | Reg. Comm. Exp. - Other | 8,908 | 0 | 8,908 | 0 | 0 | 0 | 0 | 0 | 0 | 8,908 | 0 | 8,908 |
| 24 | 670 | Bad Debt Expense | 32,814 | 3,548 | 36,361 | 0 | 0 | 0 | 32,814 | 3,548 | 36,361 | 0 | 0 | 0 |
| 25 | 675 | Miscellaneous Expenses | 313,896 | 26,159 | 340,055 | 45,653 | 0 | 45,653 | 82,304 | 4,753 | 87,056 | 185,940 | 21,406 | 207,346 |
| 26 | **TOTAL WATER O & M EXPENSES** | | 2,528,776 | 268,214 | 2,796,990 | 812,086 | 106,325 | 918,411 | 456,366 | 40,547 | 496,913 | 1,260,324 | 121,342 | 1,381,666 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 101,144 | 93,882 | 107,298 | 102,899 | 103,168 | 102,281 | 100,491 | 100,413 | 98,409 | 101,361 | 97,741 | 99,505 | 1,208,592 | 91,215 | 1,299,807 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 25,276 | 23,461 | 26,814 | 25,715 | 25,782 | 25,560 | 25,113 | 25,093 | 24,592 | 25,330 | 24,425 | 24,866 | 302,027 | 8,403 | 310,430 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 21,978 | 20,936 | 23,018 | 29,015 | 33,001 | 32,989 | 30,999 | 26,999 | 24,986 | 23,009 | 22,973 | 21,988 | 311,890 | 89,704 | 401,594 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 0 | 1,060 | 0 | 0 | 0 | 1,060 | 0 | 0 | 0 | 1,060 | 0 | 3,181 | 0 | 3,181 |
| 7 | 618.1-.8 Chemicals | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 7,634 | 2,245 | 9,879 |
| 8 | 620.1-.8 Materials & Supplies | 6,928 | 6,624 | 7,230 | 6,961 | 6,955 | 6,962 | 6,757 | 6,754 | 6,685 | 6,804 | 6,657 | 6,706 | 82,023 | 7,858 | 89,881 |
| 9 | 631.1-.8 Contractual Services - Eng. | 415 | 398 | 432 | 431 | 425 | 420 | 424 | 424 | 419 | 428 | 413 | 419 | 5,048 | 0 | 5,048 |
| 10 | 632.1-.8 Contractual Services - Acct. | 2,203 | 2,114 | 2,296 | 2,291 | 2,257 | 2,229 | 2,249 | 2,252 | 2,223 | 2,273 | 2,191 | 2,225 | 26,803 | 0 | 26,803 |
| 11 | 633.1-.8 Contractual Services - Legal | 1,327 | 1,274 | 1,383 | 1,380 | 1,360 | 1,343 | 1,355 | 1,357 | 1,340 | 1,369 | 1,320 | 1,341 | 16,151 | 0 | 16,151 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 3,085 | 3,170 | 3,334 | 5,813 | 3,251 | 3,601 | 4,423 | 3,676 | 4,260 | 3,679 | 3,668 | 4,178 | 46,154 | 21,015 | 67,169 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 1,969 | 1,890 | 2,053 | 2,048 | 2,018 | 1,993 | 2,011 | 2,014 | 1,988 | 2,032 | 1,959 | 1,969 | 23,964 | 3,754 | 27,718 |
| 15 | 642.1-.8 Rental of Equipment | 128 | 627 | 146 | 127 | 637 | 130 | 112 | 622 | 111 | 114 | 620 | 110 | 3,485 | 653 | 4,138 |
| 16 | 650.1-.8 Transportation Expense | 4,289 | 4,177 | 4,335 | 4,327 | 4,314 | 4,291 | 4,322 | 4,315 | 4,282 | 4,334 | 4,270 | 4,302 | 51,558 | 1,757 | 53,315 |
| 17 | 656.1-.8 Insurance - Vehicle | 1,510 | 1,449 | 1,574 | 1,570 | 1,547 | 1,528 | 1,542 | 1,544 | 1,524 | 1,558 | 1,502 | 1,525 | 18,373 | 0 | 18,373 |
| 18 | 657.1-.8 Insurance - General Liability | 3,104 | 2,979 | 3,235 | 3,228 | 3,180 | 3,141 | 3,169 | 3,173 | 3,133 | 3,202 | 3,088 | 3,135 | 37,768 | 7,838 | 45,606 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 1,730 | 1,605 | 1,835 | 1,760 | 1,764 | 1,749 | 1,718 | 1,717 | 1,683 | 1,733 | 1,671 | 1,702 | 20,667 | 379 | 21,046 |
| 20 | 659.1-.8 Insurance - Other | 308 | 296 | 321 | 320 | 316 | 312 | 315 | 315 | 311 | 318 | 307 | 311 | 3,750 | 0 | 3,750 |
| 21 | 660.1-.8 Advertising Expense | 336 | 323 | 350 | 350 | 344 | 340 | 343 | 344 | 339 | 347 | 334 | 340 | 4,091 | 3,688 | 7,779 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 732 | 703 | 763 | 761 | 750 | 741 | 748 | 748 | 739 | 755 | 728 | 739 | 8,908 | 0 | 8,908 |
| 24 | 670.1-.8 Bad Debt Expense | 2,741 | 2,502 | 2,776 | 2,754 | 2,763 | 2,725 | 2,802 | 2,772 | 2,701 | 2,806 | 2,706 | 2,767 | 32,814 | 3,548 | 36,362 |
| 25 | 675.1-.8 Miscellaneous Expenses | 26,841 | 24,875 | 28,941 | 26,997 | 26,991 | 27,097 | 25,539 | 25,527 | 25,092 | 25,853 | 24,926 | 25,217 | 313,896 | 26,159 | 340,055 |
| 26 | **TOTAL WATER O & M EXPENSES** | 206,680 | 193,919 | 219,831 | 219,383 | 221,459 | 220,067 | 216,128 | 210,695 | 205,454 | 207,943 | 203,216 | 204,000 | 2,528,777 | 268,214 | 2,796,991 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

**FPSC**
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 26,114 | 22,858 | 29,715 | 25,609 | 26,650 | 26,732 | 23,856 | 23,936 | 23,176 | 24,121 | 23,257 | 23,732 | 299,755 | 14,283 | 314,038 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 6,526 | 5,712 | 7,426 | 6,400 | 6,660 | 6,680 | 5,962 | 5,982 | 5,792 | 6,028 | 5,812 | 5,931 | 74,909 | 0 | 74,909 |
| 4 | 610.1-.6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 Purchased Power | 21,000 | 20,000 | 22,000 | 28,000 | 32,000 | 32,000 | 30,000 | 26,000 | 24,000 | 22,000 | 22,000 | 21,000 | 300,000 | 88,206 | 388,206 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 1,060 | 0 | 0 | 0 | 1,060 | 0 | 0 | 0 | 1,060 | 0 | 3,181 | 0 | 3,181 |
| 7 | 618.1-.6 Chemicals | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 636 | 7,634 | 2,245 | 9,879 |
| 8 | 620.1-.6 Materials & Supplies | 3,336 | 3,229 | 3,519 | 3,265 | 3,293 | 3,347 | 3,088 | 3,094 | 3,086 | 3,107 | 3,092 | 3,079 | 38,533 | 0 | 38,533 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | (339) | (116) | (234) | 2,253 | (256) | 137 | 928 | 176 | 805 | 147 | 283 | 718 | 4,501 | 1,591 | 6,092 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 38 | 540 | 52 | 33 | 545 | 39 | 20 | 530 | 20 | 21 | 530 | 19 | 2,388 | 0 | 2,388 |
| 16 | 650.1-.6 Transportation Expense | 2,538 | 2,533 | 2,533 | 2,533 | 2,533 | 2,533 | 2,533 | 2,533 | 2,533 | 2,533 | 2,533 | 2,533 | 30,406 | 0 | 30,406 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 447 | 391 | 508 | 438 | 456 | 457 | 408 | 409 | 396 | 412 | 398 | 406 | 5,126 | 0 | 5,126 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 4,686 | 3,934 | 6,051 | 4,197 | 4,407 | 4,800 | 2,908 | 2,951 | 2,892 | 3,050 | 2,936 | 2,841 | 45,653 | 0 | 45,653 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 64,979 | 59,717 | 73,266 | 73,364 | 76,925 | 77,363 | 71,400 | 66,248 | 63,337 | 62,055 | 62,536 | 60,896 | 812,086 | 106,325 | 918,411 |

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.

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 20,944 | 19,115 | 21,209 | 21,043 | 21,107 | 20,822 | 21,405 | 21,178 | 20,639 | 21,437 | 20,679 | 21,139 | 250,719 | 25,944 | 276,663 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits (1) | 5,234 | 4,777 | 5,300 | 5,259 | 5,275 | 5,204 | 5,349 | 5,292 | 5,158 | 5,357 | 5,168 | 5,283 | 62,655 | 3,498 | 66,153 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 69 | 63 | 70 | 69 | 69 | 68 | 70 | 69 | 68 | 70 | 68 | 69 | 822 | 0 | 822 |
| 6 | 616.7 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials & Supplies | 1,114 | 1,017 | 1,128 | 1,119 | 1,123 | 1,107 | 1,138 | 1,126 | 1,098 | 1,140 | 1,100 | 1,124 | 13,333 | 1,386 | 14,719 |
| 9 | 631.7 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 788 | 719 | 798 | 792 | 794 | 783 | 805 | 797 | 776 | 807 | 778 | 795 | 9,433 | 1,180 | 10,612 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp (2) | 358 | 327 | 363 | 360 | 361 | 356 | 366 | 362 | 353 | 367 | 354 | 361 | 4,287 | 239 | 4,527 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 2,741 | 2,502 | 2,776 | 2,754 | 2,763 | 2,725 | 2,802 | 2,772 | 2,701 | 2,806 | 2,706 | 2,767 | 32,814 | 3,548 | 36,361 |
| 25 | 675.7 Miscellaneous Expenses | 6,875 | 6,275 | 6,962 | 6,908 | 6,929 | 6,835 | 7,027 | 6,952 | 6,775 | 7,037 | 6,788 | 6,939 | 82,304 | 4,753 | 87,056 |
| 26 | TOTAL WATER ALLOCATED CUST ACCTS EXP. | 38,123 | 34,794 | 38,605 | 38,304 | 38,420 | 37,901 | 38,963 | 38,548 | 37,568 | 39,021 | 37,641 | 38,479 | 456,366 | 40,547 | 496,913 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

**FPSC**
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | Account No. and Name | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | Adjustments | Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| 1 | 601.8 | Salaries & Wages - Employees | 54,086 | 51,909 | 56,375 | 56,247 | 55,411 | 54,726 | 55,229 | 55,299 | 54,594 | 55,804 | 53,804 | 54,633 | 658,118 | 50,987 | 709,105 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 13,516 | 12,972 | 14,088 | 14,056 | 13,847 | 13,676 | 13,802 | 13,819 | 13,643 | 13,945 | 13,446 | 13,653 | 164,464 | 4,905 | 169,369 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 910 | 873 | 948 | 946 | 932 | 920 | 929 | 930 | 918 | 938 | 905 | 919 | 11,068 | 1,498 | 12,565 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 2,478 | 2,379 | 2,583 | 2,577 | 2,539 | 2,508 | 2,531 | 2,534 | 2,502 | 2,557 | 2,465 | 2,503 | 30,156 | 6,472 | 36,628 |
| 9 | 631.8 | Contractual Services - Eng. | 415 | 398 | 432 | 431 | 425 | 420 | 424 | 424 | 419 | 428 | 413 | 419 | 5,048 | 0 | 5,048 |
| 10 | 632.8 | Contractual Services - Acct. | 2,203 | 2,114 | 2,296 | 2,291 | 2,257 | 2,229 | 2,249 | 2,252 | 2,223 | 2,273 | 2,191 | 2,225 | 26,803 | 0 | 26,803 |
| 11 | 633.8 | Contractual Services - Legal | 1,327 | 1,274 | 1,383 | 1,380 | 1,360 | 1,343 | 1,355 | 1,357 | 1,340 | 1,369 | 1,320 | 1,341 | 16,151 | 0 | 16,151 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 3,423 | 3,285 | 3,568 | 3,560 | 3,507 | 3,464 | 3,495 | 3,500 | 3,455 | 3,532 | 3,405 | 3,458 | 41,653 | 19,424 | 61,077 |
| 14 | 641.8 | Rental of Real Building/Real Property | 1,969 | 1,890 | 2,053 | 2,048 | 2,018 | 1,993 | 2,011 | 2,014 | 1,988 | 2,032 | 1,959 | 1,989 | 23,964 | 3,754 | 27,718 |
| 15 | 642.8 | Rental of Equipment | 90 | 87 | 94 | 94 | 92 | 91 | 92 | 92 | 91 | 93 | 90 | 91 | 1,097 | 653 | 1,749 |
| 16 | 650.8 | Transportation Expense | 963 | 924 | 1,004 | 1,002 | 987 | 975 | 984 | 985 | 972 | 994 | 958 | 973 | 11,720 | 577 | 12,297 |
| 17 | 656.8 | Insurance - Vehicle | 1,510 | 1,449 | 1,574 | 1,570 | 1,547 | 1,528 | 1,542 | 1,544 | 1,524 | 1,558 | 1,502 | 1,525 | 18,373 | 0 | 18,373 |
| 18 | 657.8 | Insurance - General Liability | 3,104 | 2,979 | 3,235 | 3,228 | 3,180 | 3,141 | 3,169 | 3,173 | 3,133 | 3,202 | 3,088 | 3,135 | 37,768 | 7,838 | 45,606 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 925 | 888 | 964 | 962 | 948 | 936 | 944 | 946 | 934 | 954 | 920 | 934 | 11,254 | 140 | 11,393 |
| 20 | 659.8 | Insurance - Other | 308 | 296 | 321 | 320 | 316 | 312 | 315 | 315 | 311 | 318 | 307 | 311 | 3,750 | 0 | 3,750 |
| 21 | 660.8 | Advertising Expense | 336 | 323 | 350 | 350 | 344 | 340 | 343 | 344 | 339 | 347 | 334 | 340 | 4,091 | 3,688 | 7,779 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 732 | 703 | 763 | 761 | 750 | 741 | 748 | 748 | 739 | 755 | 728 | 739 | 8,908 | 0 | 8,908 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 15,281 | 14,666 | 15,928 | 15,892 | 15,655 | 15,462 | 15,604 | 15,624 | 15,425 | 15,766 | 15,202 | 15,436 | 185,940 | 21,406 | 207,346 |
| 26 | **TOTAL WATER ALLOCATED A & G EXPENSES** | | 103,578 | 99,408 | 107,961 | 107,716 | 106,114 | 104,803 | 105,766 | 105,899 | 104,550 | 106,867 | 103,038 | 104,625 | 1,260,324 | 121,342 | 1,381,666 |

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.

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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

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Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 Salaries & Wages - Employees | 1,230,626 | 72,238 | (94,273) | 1,208,591 | 0 | 22,161 | 11,464 | 0 | 0 | 57,589 | 91,215 | 1,299,806 |
| 2 | 603.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 305,603 | (3,576) | 0 | 302,027 | 0 | 5,538 | 2,865 | 0 | 0 | 0 | 8,403 | 310,430 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 313,123 | 0 | (1,233) | 311,890 | 0 | 1,498 | 0 | 0 | 88,206 | 0 | 89,704 | 401,593 |
| 6 | 616.1-.8 Fuel for Power Production | 3,120 | 61 | 0 | 3,181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,181 |
| 7 | 618.1-.8 Chemicals | 7,488 | 146 | (0) | 7,634 | 0 | 0 | 0 | 0 | 2,245 | 0 | 2,245 | 9,879 |
| 8 | 620.1-.8 Materials & Supplies | 84,879 | 1,655 | (4,511) | 82,023 | 0 | 2,700 | 3,729 | 1,428 | 0 | 0 | 7,858 | 89,880 |
| 9 | 631.1-.8 Contractual Services - Eng. | 5,465 | 107 | (524) | 5,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,048 |
| 10 | 632.1-.8 Contractual Services - Acct. | 29,017 | 566 | (2,780) | 26,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,803 |
| 11 | 633.1-.8 Contractual Services - Legal | 17,485 | 341 | (1,675) | 16,151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,151 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 49,509 | 965 | (4,321) | 46,154 | 0 | 6,898 | 12,527 | 1,591 | 0 | 0 | 21,015 | 67,169 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 25,944 | 506 | (2,486) | 23,964 | 0 | 3,754 | 0 | 0 | 0 | 0 | 3,754 | 27,718 |
| 15 | 642.1-.8 Rental of Equipment | 3,529 | 69 | (114) | 3,485 | 0 | 557 | 96 | 0 | 0 | 0 | 653 | 4,137 |
| 16 | 650.1-.8 Transportation Expense | 52,724 | 1,028 | (2,194) | 51,558 | 0 | 1,757 | 0 | 0 | 0 | 0 | 1,757 | 53,316 |
| 17 | 656.1-.8 Insurance - Vehicle | 19,891 | 388 | (1,906) | 18,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,373 |
| 18 | 657.1-.8 Insurance - General Liability | 40,888 | 797 | (3,918) | 37,768 | 0 | 7,838 | 0 | 0 | 0 | 0 | 7,838 | 45,606 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 22,016 | (1,349) | 0 | 20,667 | 0 | 379 | 0 | 0 | 0 | 0 | 379 | 21,046 |
| 20 | 659.1-.8 Insurance - Other | 4,059 | 79 | (389) | 3,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,750 |
| 21 | 660.1-.8 Advertising Expense | 4,429 | 86 | (424) | 4,091 | 0 | 0 | 3,688 | 0 | 0 | 0 | 3,688 | 7,779 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 73,413 | 0 | (73,413) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 9,847 | 0 | (939) | 8,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,908 |
| 24 | 670.1-.8 Bad Debt Expense | 35,525 | 0 | (2,711) | 32,814 | 0 | 3,548 | 0 | 0 | 0 | 0 | 3,548 | 36,361 |
| 25 | 675.1-.8 Miscellaneous Expenses | 335,184 | 6,536 | (27,824) | 313,896 | 0 | 12,357 | 13,802 | 0 | 0 | 0 | 26,159 | 340,055 |
| 26 | **TOTAL WATER O & M EXPENSES** | 2,673,767 | 80,644 | (225,634) | 2,528,776 | 0 | 68,984 | 48,171 | 3,019 | 90,451 | 57,589 | 268,214 | 2,796,990 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of 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 Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| 1 | 601.1-.6 Salaries & Wages - Employees | 283,135 | 16,620 | (0) | 299,755 | 0 | 0 | 0 | 0 | 0 | 14,283 | 14,283 | 314,038 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 70,313 | 4,596 | 0 | 74,909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,909 |
| 4 | 610.1-.6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 Purchased Power | 300,000 | 0 | 0 | 300,000 | 0 | 0 | 0 | 0 | 88,206 | 0 | 88,206 | 388,206 |
| 6 | 616.1-.6 Fuel for Power Production | 3,120 | 61 | 0 | 3,181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,181 |
| 7 | 618.1-.6 Chemicals | 7,468 | 146 | (0) | 7,634 | 0 | 0 | 0 | 0 | 2,245 | 0 | 2,245 | 9,879 |
| 8 | 620.1-.6 Materials & Supplies | 37,796 | 737 | (0) | 38,533 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,533 |
| 9 | 631.1-.6 Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 Contractual Services - Legal | 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 |
| 13 | 635.1-.6 Contractual Services - Other | 4,415 | 86 | (0) | 4,501 | 0 | 0 | 0 | 1,591 | 0 | 0 | 1,591 | 6,092 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 2,342 | 46 | 0 | 2,388 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,388 |
| 16 | 650.1-.6 Transportation Expense | 29,824 | 582 | 0 | 30,406 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,406 |
| 17 | 656.1-.6 Insurance - Vehicle | 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 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 5,065 | 61 | 0 | 5,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,126 |
| 20 | 659.1-.6 Insurance - Other | 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 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 44,779 | 873 | 0 | 45,653 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,653 |
| 26 | TOTAL WATER DIRECT O & M EXPENSES | 788,278 | 23,807 | 0 | 812,086 | 0 | 0 | 0 | 1,591 | 90,451 | 14,283 | 106,325 | 918,411 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

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

**FPSC**
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

| Line No. | Account No. and Name | | (1) | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of 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 Hewit Study Expenses | (12) Net Adjustments | (13) Total Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | | | |
| 1 | 601.7 | Salaries & Wages - Employees | | 261,382 | 15,343 | (26,007) | 250,719 | 0 | 13,997 | 0 | 0 | 0 | 11,947 | 25,944 | 276,663 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | | 64,909 | (2,254) | 0 | 62,655 | 0 | 3,498 | 0 | 0 | 0 | 0 | 3,498 | 66,153 |
| 4 | 610.7 | Purchased Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | | 907 | 0 | (85) | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 822 |
| 6 | 616.7 | Fuel for Power Production | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | | 14,435 | 281 | (1,383) | 13,333 | 0 | 1,386 | 0 | 0 | 0 | 0 | 1,386 | 14,719 |
| 9 | 631.7 | Contractual Services - Eng. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | | 10,212 | 199 | (978) | 9,433 | 0 | 1,180 | 0 | 0 | 0 | 0 | 1,180 | 10,612 |
| 17 | 656.7 | Insurance - Vehicle | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | | 4,676 | (389) | 0 | 4,287 | 0 | 239 | 0 | 0 | 0 | 0 | 239 | 4,527 |
| 20 | 659.7 | Insurance - Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | | 35,525 | 0 | (2,711) | 32,814 | 0 | 3,548 | 0 | 0 | 0 | 0 | 3,548 | 36,361 |
| 25 | 675.7 | Miscellaneous Expenses | | 89,103 | 1,738 | (8,537) | 82,304 | 0 | 4,753 | 0 | 0 | 0 | 0 | 4,753 | 87,056 |
| 26 | **TOTAL WATER O & M EXPENSES** | | | 481,149 | 14,918 | (39,702) | 456,366 | 0 | 28,600 | 0 | 0 | 0 | 11,947 | 40,547 | 496,913 |

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).



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

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

**FPSC**
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 686,109 | 40,275 | (68,266) | 658,118 | 0 | 8,164 | 11,464 | 0 | 0 | 31,359 | 50,987 | 709,105 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 170,381 | (5,918) | 0 | 164,464 | 0 | 2,040 | 2,865 | 0 | 0 | 0 | 4,905 | 169,369 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 12,216 | 0 | (1,148) | 11,068 | 0 | 1,498 | 0 | 0 | 0 | 0 | 1,498 | 12,565 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 32,648 | 637 | (3,128) | 30,156 | 0 | 1,315 | 3,729 | 1,428 | 0 | 0 | 6,472 | 36,628 |
| 9 | 631.8 | Contractual Services - Eng. | 5,465 | 107 | (524) | 5,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,048 |
| 10 | 632.8 | Contractual Services - Acct. | 29,017 | 566 | (2,780) | 26,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,803 |
| 11 | 633.8 | Contractual Services - Legal | 17,485 | 341 | (1,675) | 16,151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,151 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 45,094 | 879 | (4,321) | 41,653 | 0 | 6,898 | 12,527 | 0 | 0 | 0 | 19,424 | 61,077 |
| 14 | 641.8 | Rental of Real Building/Real Property | 25,944 | 506 | (2,486) | 23,964 | 0 | 3,754 | 0 | 0 | 0 | 0 | 3,754 | 27,718 |
| 15 | 642.8 | Rental of Equipment | 1,187 | 23 | (114) | 1,097 | 0 | 557 | 96 | 0 | 0 | 0 | 653 | 1,749 |
| 16 | 650.8 | Transportation Expense | 12,688 | 247 | (1,216) | 11,720 | 0 | 577 | 0 | 0 | 0 | 0 | 577 | 12,297 |
| 17 | 656.8 | Insurance - Vehicle | 19,891 | 388 | (1,906) | 18,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,373 |
| 18 | 657.8 | Insurance - General Liability | 40,888 | 797 | (3,918) | 37,768 | 0 | 7,838 | 0 | 0 | 0 | 0 | 7,838 | 45,606 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 12,274 | (1,021) | 0 | 11,254 | 0 | 140 | 0 | 0 | 0 | 0 | 140 | 11,393 |
| 20 | 659.8 | Insurance - Other | 4,059 | 79 | (389) | 3,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,750 |
| 21 | 660.8 | Advertising Expense | 4,429 | 86 | (424) | 4,091 | 0 | 0 | 3,688 | 0 | 0 | 0 | 3,688 | 7,779 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 73,413 | 0 | (73,413) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 9,847 | 0 | (939) | 8,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,908 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 201,301 | 3,925 | (19,287) | 185,940 | 0 | 7,604 | 13,802 | 0 | 0 | 0 | 21,406 | 207,346 |
| 26 | | TOTAL WATER O & M EXPENSES | 1,404,339 | 41,918 | (185,933) | 1,260,324 | 0 | 40,384 | 48,171 | 1,428 | 0 | 31,359 | 121,342 | 1,381,666 |

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).





Note: May not cross-foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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 1 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 % |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 1,230,626 | 1,299,806 | 69,180 | 5.62% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 305,603 | 310,430 | 4,827 | 1.58% |
| 4 | 610.1-.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.1-.8 | Purchased Power | 313,123 | 401,593 | 88,470 | 28.25% |
| 6 | 616.1-.8 | Fuel for Power Production | 3,120 | 3,181 | 61 | 1.96% |
| 7 | 618.1-.8 | Chemicals | 7,488 | 9,879 | 2,391 | 31.93% |
| 8 | 620.1-.8 | Materials & Supplies | 84,879 | 89,880 | 5,002 | 5.89% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 5,465 | 5,048 | (417) | (7.63%) |
| 10 | 632.1-.8 | Contractual Services - Acct. | 29,017 | 26,803 | (2,214) | (7.63%) |
| 11 | 633.1-.8 | Contractual Services - Legal | 17,485 | 16,151 | (1,334) | (7.63%) |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 49,509 | 67,169 | 17,660 | 35.67% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 25,944 | 27,718 | 1,774 | 6.84% |
| 15 | 642.1-.8 | Rental of Equipment | 3,529 | 4,137 | 608 | 17.23% |
| 16 | 650.1-.8 | Transportation Expense | 52,724 | 53,316 | 592 | 1.12% |
| 17 | 656.1-.8 | Insurance - Vehicle | 19,891 | 18,373 | (1,518) | (7.63%) |
| 18 | 657.1-.8 | Insurance - General Liability | 40,888 | 45,606 | 4,718 | 11.54% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 22,016 | 21,046 | (970) | (4.40%) |
| 20 | 659.1-.8 | Insurance - Other | 4,059 | 3,750 | (310) | (7.63%) |
| 21 | 660.1-.8 | Advertising Expense | 4,429 | 7,779 | 3,350 | 75.65% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 73,413 | 0 | (73,413) | (100.00%) |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 9,847 | 8,908 | (939) | (9.54%) |
| 24 | 670.1-.8 | Bad Debt Expense | 35,525 | 36,361 | 837 | 2.35% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 335,184 | 340,055 | 4,871 | 1.45% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 2,673,765 | 2,796,990 | 123,225 | 4.61% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 2,590,505 | 2,788,082 | 197,577 | 7.63% |

NOTE: See Volume II for variance explanations.

## 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 | (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 % | NOTES |
|---|---|---|---|---|---|---|
| 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 - CUSTOMER ACCOUNTS (.7) - 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 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| Line No. | Account No. | Account No. and Name | Interim Test Year Ended 12/31/95 (2) | Final Test Year Ended 12/31/96 (3) | Difference Amount (4) (3 - 2) | Difference % (5) (4 / 2) |
|---|---|---|---|---|---|---|
| 1 | 601.7 | Salaries & Wages - Employees | 261,382 | 276,663 | 15,281 | 5.85% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 64,909 | 66,153 | 1,244 | 1.92% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 907 | 822 | (85) | (9.37%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 14,435 | 14,719 | 284 | 1.97% |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 10,212 | 10,612 | 401 | 3.93% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 4,676 | 4,527 | (149) | (3.19%) |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 35,525 | 36,361 | 837 | 2.36% |
| 25 | 675.7 | Miscellaneous Expenses | 89,103 | 87,056 | (2,047) | (2.30%) |
| 26 | | **TOTAL WATER O & M EXPENSES** | 481,149 | 496,913 | 15,766 | 3.28% |
| 27 | | **TOTAL (LESS ACCTS 666 & 667)** | 481,149 | 496,913 | 15,766 | 3.28% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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) (4) (3 - 2) Difference Amount | (5) (4 / 2) Difference % |
|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 686,109 | 709,105 | 22,996 | 3.35% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 170,381 | 169,369 | (1,013) | (0.59%) |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 12,216 | 12,565 | 350 | 2.87% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 32,648 | 36,628 | 3,980 | 12.19% |
| 9 | 631.8 | Contractual Services - Eng. | 5,465 | 5,048 | (417) | (7.63%) |
| 10 | 632.8 | Contractual Services - Acct. | 29,017 | 26,803 | (2,214) | (7.63%) |
| 11 | 633.8 | Contractual Services - Legal | 17,485 | 16,151 | (1,334) | (7.63%) |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 45,094 | 61,077 | 15,983 | 35.44% |
| 14 | 641.8 | Rental of Real Building/Real Property | 25,944 | 27,718 | 1,774 | 6.84% |
| 15 | 642.8 | Rental of Equipment | 1,187 | 1,749 | 562 | 47.33% |
| 16 | 650.8 | Transportation Expense | 12,688 | 12,297 | (391) | (3.08%) |
| 17 | 656.8 | Insurance - Vehicle | 19,891 | 18,373 | (1,518) | (7.63%) |
| 18 | 657.8 | Insurance - General Liability | 40,888 | 45,606 | 4,718 | 11.54% |
| 19 | 658.8 | Insurance - Workman's Comp | 12,274 | 11,393 | (881) | (7.18%) |
| 20 | 659.8 | Insurance - Other | 4,059 | 3,750 | (310) | (7.64%) |
| 21 | 660.8 | Advertising Expense | 4,429 | 7,779 | 3,350 | 75.64% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 73,413 | 0 | (73,413) | (100.00%) |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 9,847 | 8,908 | (939) | (9.54%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 201,301 | 207,346 | 6,045 | 3.00% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 1,404,339 | 1,381,666 | (22,672) | (1.61%) |
| 27 | **TOTAL (LESS ACCTS 666 & 667)** | | 1,321,078 | 1,372,758 | 51,680 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |

| | | | (A) Total FPSC Filed | (B) Water |
|---|---|---|---|---|
| 46 | Amortization of Rate Case Expense: | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | |
| 50 | Charlotte | N/A | $2,653 | 0 |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 0 |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 0 |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 0 |
| 54 | | | 854,174 | 0 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 0 |
| 58 | | | 1,427,241 | 0 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * |
| 60 | Annual Amortization | | $570,354 | $0 * |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125.152 | 0 * |
| 64 | % of Total | | 100.000000% | 0.000000% * |
| 65 | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeotical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Date | (2) Description | (3) Total Water Cost | (4) How often to repeat |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| 1 | | **See Volume II for detailed support.** | | |

## ALLOCATION OF EXPENSES - 1996

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

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |

| 10 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 11 | | | |
| 12 | (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W) |
| 13 | | | |
| 14 | (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| 15 | | | |
| 16 | (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W) |
| 17 | | | |
| 18 | (D) Working Capital | Average No. of Customers (Total Company) | A-17 (W) |
| 19 | | | |
| 20 | (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-1 (W) |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |

| 28 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 31 | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 33 | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| 35 | | | |
| 36 | (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-5 (W) |
| 37 | | | |
| 38 | (E) Property Taxes | Net Taxable Value | B-15(W) |

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. and Name | 1996 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 302.1 Franchise | 8,117 | 40 | 2.50% | 203 | 0 | 203 | 0.00% | 0 | 203 |
| 4 | 339.1 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 35,250 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 416,146 | 33 | 3.03% | 12,609 | 0 | 12,609 | 10.02% | 1,263 | 11,346 |
| 8 | 305.2 Collect. & Impound. | 0 | 50 | 2.00% | 0 | 0 | 0 | 10.02% | 0 | 0 |
| 9 | 306.2 Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 | 10.02% | 0 | 0 |
| 10 | 307.2 Wells & Springs | 622,257 | 30 | 3.33% | 20,721 | 0 | 20,721 | 10.02% | 2,076 | 18,645 |
| 11 | 308.2 Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 | 10.02% | 0 | 0 |
| 12 | 309.2 Supply Mains | 525,121 | 35 | 2.86% | 15,018 | 0 | 15,018 | 10.02% | 1,505 | 13,513 |
| 13 | 310.2 Power Generation Equpi. | 258,256 | 20 | 5.00% | 12,913 | 0 | 12,913 | 0.00% | 0 | 12,913 |
| 14 | 311.2 Pumping Equipment | 1,226,768 | 20 | 5.00% | 61,338 | 0 | 61,338 | 10.02% | 6,146 | 55,192 |
| 15 | 339.2 Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 5,037 | 33 | 3.03% | 153 | 0 | 153 | 0.00% | 0 | 153 |
| 19 | 320.3 Water Treatment Equip. | 120,394 | 22 | 4.55% | 5,478 | 0 | 5,478 | 0.00% | 0 | 5,478 |
| 20 | 321.3 Permeators | 0 | 5 | 20.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 Other Plant & Misc. | 58,314 | 25 | 4.00% | 2,333 | 0 | 2,333 | 0.00% | 0 | 2,333 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 56,311 | 33 | 3.03% | 1,706 | 0 | 1,706 | 0.00% | 0 | 1,706 |
| 25 | 330.4 Distr. Reservoirs | 1,104,089 | 37 | 2.70% | 29,810 | 0 | 29,810 | 0.00% | 0 | 29,810 |
| 26 | 331.4 Transmission & Distribution | 6,918,968 | 43 | 2.33% | 161,212 | 0 | 161,212 | 25.42% | 40,988 | 120,224 |
| 27 | 333.4 Services | 3,273,214 | 40 | 2.50% | 81,830 | 0 | 81,830 | 0.00% | 0 | 81,830 |
| 28 | 334.4 Meters & Meter Installation | 2,256,134 | 20 | 5.00% | 112,807 | 0 | 112,807 | 0.00% | 0 | 112,807 |
| 29 | 335.4 Hydrants | 159,422 | 45 | 2.22% | 3,539 | 0 | 3,539 | 0.00% | 0 | 3,539 |
| 30 | 339.4 Other Plant & Misc. | 743 | 25 | 4.00% | 30 | 0 | 30 | 0.00% | 0 | 30 |
| 31 | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 69,533 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 708,925 | 40 | 2.50% | 17,723 | 0 | 17,723 | 0.00% | 0 | 17,723 |
| 34 | 340.5 Office Furniture & Equipment | 438,114 | 15 | 6.67% | 29,222 | 0 | 29,222 | 0.00% | 0 | 29,222 |
| 35 | 340.51 Computer Equipment | 1,166,224 | 6 | 16.67% | 194,410 | 0 | 194,410 | 0.00% | 0 | 194,410 |
| 36 | 341.5 Transportation Equipment | 672,807 | 6 | 16.67% | 112,157 | 0 | 112,157 | 0.00% | 0 | 112,157 |
| 37 | 342.5 Stores Equipment | 6,312 | 18 | 5.56% | 351 | 0 | 351 | 0.00% | 0 | 351 |
| 38 | 343.5 Tools, Shop & Garage | 244,191 | 16 | 6.25% | 15,262 | 0 | 15,262 | 0.00% | 0 | 15,262 |
| 39 | 344.5 Laboratory Equipment | 221,439 | 15 | 6.67% | 14,770 | 0 | 14,770 | 0.00% | 0 | 14,770 |
| 40 | 345.5 Power Operated Equipment | 279,670 | 12 | 8.33% | 23,297 | 0 | 23,297 | 0.00% | 0 | 23,297 |
| 41 | 346.5 Communication Equipment | 126,896 | 10 | 10.00% | 12,690 | 0 | 12,690 | 0.00% | 0 | 12,690 |
| 42 | 347.5 Miscellaneous Equipment | 57,051 | 15 | 6.67% | 3,805 | 0 | 3,805 | 0.00% | 0 | 3,805 |
| 43 | 348.5 Other Tangible Plant | 107,392 | 10 | 10.00% | 10,739 | 0 | 10,739 | 0.00% | 0 | 10,739 |
| 44 | **INTANGIBLE PLANT** | 8,117 | | 2.50% | 203 | 0 | 203 | 0.00% | 0 | 203 |
| 45 | **SUPPLY & PUMPING** | 3,083,798 | | 3.98% | 122,599 | 0 | 122,599 | 8.98% | 10,990 | 111,609 |
| 46 | **WATER TREATMENT PLANT** | 183,745 | | 4.33% | 7,964 | 0 | 7,964 | 0.00% | 0 | 7,964 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 13,768,881 | | 2.84% | 390,934 | 0 | 390,934 | 10.48% | 40,988 | 349,946 |
| 48 | **GENERAL PLANT** | 4,098,555 | | 10.60% | 434,426 | 0 | 434,426 | 0.00% | 0 | 434,426 |
| 49 | **TOTAL DEPRECIATION EXPENSE** | 21,143,095 | | 4.52% | 956,126 | 0 | 956,126 | 5.44% | 51,978 | 904,148 |
| 50 | **LESS: AMORTIZATION OF CIAC** | | | | (266,880) | 0 | (266,880) | | (4,163) | (262,717) |
| 51 | **NET DEPRECIATION EXPENSE - WATER** | | | | 689,246 | 0 | 689,246 | | 47,815 | 641,431 |

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| | WATER | | | | | | Composite | | |
| Line No. | CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 2,031,301 | 3.70% | 75,158 | 0 | 75,158 | 0.00% | 0 | 75,158 |
| 2 | Line/Main Extension Fees | 1,941,925 | 2.33% | 45,247 | 0 | 45,247 | 0.00% | 0 | 45,247 |
| 3 | Meter Installation Fees | 1,059,151 | 5.00% | 52,958 | 0 | 52,958 | 0.00% | 0 | 52,958 |
| 4 | Contributed Lines | 1,477,988 | 2.33% | 34,437 | 0 | 34,437 | 10.48% | 3,609 | 30,828 |
| 5 | Contributed Property Other Than Lines | 201,314 | 3.07% | 6,180 | 0 | 6,180 | 8.96% | 554 | 5,626 |
| 6 | Service Installation Fees | 2,116,013 | 2.50% | 52,900 | 0 | 52,900 | 0.00% | 0 | 52,900 |
| 7 | **TOTAL WATER CIAC AMORT. EXP.** | 8,827,692 | | 266,880 | 0 | 266,880 | | 4,163 | 262,717 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 416,146 | 12,609 | 3.03% |
| 3 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0.00% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 622,257 | 20,721 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 525,121 | 15,018 | 2.86% |
| 8 | 310.2 Power Generation Equipment | 258,256 | 12,913 | 5.00% |
| 9 | 311.2 Pumping Equipment | 1,226,768 | 61,338 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0.00% |
| 11 | 304.3 Structures & Improvements | 5,037 | 153 | 3.04% |
| 12 | 320.3 Water Treatment Equipment | 120,394 | 5,478 | 4.55% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 58,314 | 2,333 | 4.00% |
| 15 | 330.4 Distribution Reservoirs | 1,104,089 | 29,810 | 2.70% |
| 16 | **COMPOSITE RATE** | 4,336,382 | 160,373 | 3.70% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 56,311 | 1,706 | 3.03% |
| 19 | 331.4 Transmission & Distribution | 6,918,968 | 161,212 | 2.33% |
| 20 | 335.4 Hydrants | 159,422 | 3,539 | 2.22% |
| 21 | 339.4 Other Plant & Miscellaneous | 743 | 30 | 4.04% |
| 22 | **COMPOSITE RATE** | 7,135,444 | 166,487 | 2.33% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 2,256,134 | 112,807 | 5.00% |
| 25 | **COMPOSITE RATE** | 2,256,134 | 112,807 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 3,273,214 | 81,830 | 2.50% |
| 28 | **COMPOSITE RATE** | 3,273,214 | 81,830 | 2.50% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 4,336,382 | 160,373 | 3.70% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 7,135,444 | 166,487 | 2.33% |
| 32 | Meter Installation Fees (Line 25) | 2,256,134 | 112,807 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 3,273,214 | 81,830 | 2.50% |
| 34 | **COMPOSITE RATE** | 17,001,174 | 521,497 | 3.07% |

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 262,476 | 0 | 262,476 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 96,687 | 7,297 | 103,984 | B-5(W) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 96,687 | 7,297 | 103,984 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 193,209 | 0 | 193,209 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | 14,952 | 14,952 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 193,209 | 14,952 | 208,161 | | |
| 10 | Non-used & Useful Percent | | | 9.64% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (20,067) | (20,067) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 193,209 | (5,115) | 188,094 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 552,372 | 2,182 | 554,554 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Hernando / Spring Hill**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| Line No. | (1) ITEM | (2) 1996 INCOME TAXES Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 5,832,802 | 0 | 5,832,802 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 2,528,776 | 268,214 | 2,796,990 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 641,431 | 0 | 641,431 | B-13(W) |
| 6 | Amortization | 0 | 0 | 0 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 552,372 | 2,182 | 554,554 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 3,722,579 | 270,396 | 3,992,975 | |
| 9 | **PRE-TAX OPERATING INCOME** | 2,110,223 | (270,396) | 1,839,827 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 2,110,223 | (270,396) | 1,839,827 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 8,544,288 | 181,117 | 8,725,405 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 451,993 | 9,581 | 461,574 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | 1,658,230 | (279,977) | 1,378,253 | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | 639,662 | (108,001) | 531,661 | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 32,459 | 0 | 32,459 | C-1(W) |
| 22 | Investment Tax Credit | 4,607 | 0 | 4,607 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | 602,597 | (108,001) | 494,596 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (W) | |
| 2 | Last Authorized Amortization Rate | | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | |
| 4 | Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) | 5.44% | 0.00% | 5.44% | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Utility Plant in Service | 241,279 | 0 | 241,279 | A-5 (W) |
| 2 | Utility Land & Land Rights | 5,236 | 0 | 5,236 | A-5 (W) |
| 3 | Non-Used and Useful | (39) | 0 | (39) | A-7 (W) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (89,925) | 0 | (89,925) | A-9 (W) |
| 6 | CIAC | (40) | 0 | (40) | A-12 (W) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (W) |
| 8 | Accumulated Amortization of CIAC | 1 | 0 | 1 | A-14 (W) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (W) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (W) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 12 | Unfunded Post-Retirement Benefits | (2,653) | 0 | (2,653) | Vol. II |
| 13 | Deferred Taxes | (3,400) | 0 | (3,400) | C-7 (W) |
| 14 | Working Capital Allowance | 15,369 | 0 | 15,369 | A-17 (W) |
| 15 | Other | 0 | 0 | 0 | A-21(W) |
| 16 | **TOTAL WATER RATE BASE** | 165,828 | 0 | 165,828 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-5 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | 3. | 0 | 0 | |
| 7 | | | | |
| 8 | | 0 | 0 | |
| 9 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-5 (W) |
| 10 | 1. | 0 | 0 | |
| 11 | | | | |
| 12 | 2. | 0 | 0 | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (W) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | 0 | 0 | |
| 21 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 22 | 1. | 0 | 0 | |
| 23 | | | | |
| 24 | 2. | 0 | 0 | |
| 25 | | | | |
| 26 | | 0 | 0 | |
| 27 | **E. ACCUMULATED DEPRECIATION:** | | | A-9 (W) |
| 28 | 1. | 0 | 0 | |
| 29 | | | | |
| 30 | 2. | 0 | 0 | |
| 31 | | | | |
| 32 | 3. | 0 | 0 | |
| 33 | | | | |
| 34 | 4 | 0 | 0 | |
| 35 | | | | |
| 36 | 5 | 0 | 0 | |
| 37 | | | | |
| 38 | | 0 | 0 | |
| 39 | **F. CIAC:** | | | A-12 (W) |
| 40 | 1. | 0 | 0 | |
| 41 | | | | |
| 42 | 2. | | | |
| 43 | | 0 | 0 | |
| 44 | | | | |
| 45 | | 0 | 0 | |
| 46 | | | | |
| 47 | **SUBTOTAL** | 0 | 0 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC** | | | A-14 (W) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENT** | | | A-20 (W) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | | A-20 (W) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION** | | | A-16 (W) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES** | | | C-6 (W) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE** | | | A-17 (W) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | | | |
| 36 | | 0 | 0 | |
| 37 | **M. OTHER** | | | A-21 (W) |
| 38 | 1. | 0 | 0 | |
| 39 | | | | |
| 40 | 2. | 0 | 0 | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **TOTAL WATER RATE BASE ADJUSTMENTS** | 0 | 0 | |

7/12/95 8:14 AM A03W2.XLS

Note: May not cross foot due to rounding.

**SCHEDULE OF WATER PLANT IN SERVICE - 1996**
**ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 113,175 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 15,660 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 15,660 |
| 28 | **12/31/88 Balance** | 128,835 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 9,702 |
| 32 | 1989 Retirements | 1,553 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 8,149 |
| 35 | **12/31/89 Balance** | 136,984 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 3,884 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 3,884 |
| 42 | **12/31/90 Balance** | 140,868 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 140,868 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 4,185 |
| 5 | 1991 Retirements | | 7,280 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | (3,095) |
| 8 | **12/31/91 Balance** | | 137,773 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 165 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 165 |
| 15 | **12/31/92 Balance** | | 137,938 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 58,312 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 19,723 |
| 21 | 1993 Net Additions | | 78,035 |
| 22 | **12/31/93 Balance** | | 215,972 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 16,981 |
| 26 | 1994 Retirements | | 2,081 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 14,900 |
| 29 | **12/31/94 Balance** | | 230,872 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (427) |
| 32 | 1995 Additions | | 14,275 |
| 33 | 1995 Retirements | | 587 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 13,687 |
| 36 | **12/31/95 Balance** | | 244,132 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (3,989) |
| 39 | 1996 Additions | | 11,655 |
| 40 | 1996 Retirements | | 45 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 11,610 |
| 43 | **12/31/96 Balance** | | 251,753 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 301.1 Organization | 2,095 | 0 | 0 | 0 | 2,095 | 0 | 2,095 | 2,095 | 0 | 2,095 |
| 3 | 302.1 Franchises | 6,546 | 0 | 0 | 0 | 6,546 | 0 | 6,546 | 6,546 | 0 | 6,546 |
| 4 | 339.1 Other Plant & Miscellaneous | 222 | 0 | 0 | 0 | 222 | 0 | 222 | 222 | 0 | 222 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 4,195 | 0 | 0 | 0 | 4,195 | 0 | 4,195 | 4,195 | 0 | 4,195 |
| 7 | 304.2 Structures & Improvements | 11,980 | 0 | 0 | 0 | 11,980 | 0 | 11,980 | 11,980 | 0 | 11,980 |
| 8 | 305.2 Collecting & Impounding reservoirs | 27 | 0 | 0 | 0 | 27 | 0 | 27 | 27 | 0 | 27 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 11,218 | 0 | 0 | 0 | 11,218 | 0 | 11,218 | 11,218 | 0 | 11,218 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 75 | 0 | 0 | 0 | 75 | 0 | 75 | 75 | 0 | 75 |
| 13 | 310.2 Power Generation Equipment | 50,528 | 0 | 0 | 0 | 50,528 | 0 | 50,528 | 50,528 | 0 | 50,528 |
| 14 | 311.2 Pumping Equipment | 43,618 | 0 | 0 | 0 | 43,618 | 0 | 43,618 | 43,618 | 0 | 43,618 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 25 | 0 | 0 | 0 | 25 | 0 | 25 | 25 | 0 | 25 |
| 18 | 304.3 Structures & Improvements | 11,789 | 0 | 0 | 0 | 11,789 | 0 | 11,789 | 11,789 | 0 | 11,789 |
| 19 | 320.3 Water Treatment Equipment | 7,977 | 0 | 0 | 0 | 7,977 | 0 | 7,977 | 7,977 | 0 | 7,977 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 1,696 | 0 | 1,696 | 1,696 | 0 | 1,696 | 848 | 0 | 848 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 5 | 0 | 0 | 0 | 5 | 0 | 5 | 5 | 0 | 5 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 3,520 | 0 | 0 | 0 | 3,520 | 0 | 3,520 | 3,520 | 0 | 3,520 |
| 26 | 331.4 Transmission & Distribution | 10,398 | 0 | 0 | 0 | 10,398 | 0 | 10,398 | 10,398 | 0 | 10,398 |
| 27 | 333.4 Services | 8,122 | 1,583 | 0 | 1,583 | 9,705 | 0 | 9,705 | 8,914 | 0 | 8,914 |
| 28 | 334.4 Meters & Meter Installation | 11,210 | 2,970 | 0 | 2,970 | 14,180 | 0 | 14,180 | 12,695 | 0 | 12,695 |
| 29 | 335.4 Hydrants | 238 | 0 | 0 | 0 | 238 | 0 | 238 | 238 | 0 | 238 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 1,011 | 0 | 0 | 0 | 1,011 | 0 | 1,011 | 1,011 | 0 | 1,011 |
| 33 | 304.5 Structures & Improvements | 10,281 | 87 | (45) | 42 | 10,323 | 0 | 10,323 | 10,309 | 0 | 10,309 |
| 34 | 340.5 Office Furniture & Equipment | 6,371 | 0 | 0 | 0 | 6,371 | 0 | 6,371 | 6,371 | 0 | 6,371 |
| 35 | 340.51 Computer Equipment | 15,010 | 3,220 | 0 | 3,220 | 18,230 | 0 | 18,230 | 16,959 | 0 | 16,959 |
| 36 | 341.5 Transportation Equipment | 9,522 | 433 | 0 | 433 | 9,955 | 0 | 9,955 | 9,784 | 0 | 9,784 |
| 37 | 342.5 Stores Equipment | 92 | 0 | 0 | 0 | 92 | 0 | 92 | 92 | 0 | 92 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,472 | 130 | 0 | 130 | 3,603 | 0 | 3,603 | 3,551 | 0 | 3,551 |
| 39 | 344.5 Laboratory Equipment | 3,158 | 102 | 0 | 102 | 3,261 | 0 | 3,261 | 3,220 | 0 | 3,220 |
| 40 | 345.5 Power Operated Equipment | 3,199 | 1,434 | 0 | 1,434 | 4,633 | 0 | 4,633 | 4,067 | 0 | 4,067 |
| 41 | 346.5 Communication Equipment | 1,845 | 0 | 0 | 0 | 1,845 | 0 | 1,845 | 1,845 | 0 | 1,845 |
| 42 | 347.5 Miscellaneous Equipment | 830 | 0 | 0 | 0 | 830 | 0 | 830 | 830 | 0 | 830 |
| 43 | 348.5 Other Tangible Plant | 1,562 | 0 | 0 | 0 | 1,562 | 0 | 1,562 | 1,562 | 0 | 1,562 |
| 44 | **INTANGIBLE PLANT** | 8,863 | 0 | 0 | 0 | 8,863 | 0 | 8,863 | 8,863 | 0 | 8,863 |
| 45 | **SUPPLY & PUMPING** | 121,642 | 0 | 0 | 0 | 121,642 | 0 | 121,642 | 121,642 | 0 | 121,642 |
| 46 | **WATER TREATMENT PLANT** | 19,791 | 1,696 | 0 | 1,696 | 21,487 | 0 | 21,487 | 20,639 | 0 | 20,639 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 33,494 | 4,553 | 0 | 4,553 | 38,047 | 0 | 38,047 | 35,770 | 0 | 35,770 |
| 48 | **GENERAL PLANT** | 56,354 | 5,406 | (45) | 5,361 | 61,715 | 0 | 61,715 | 59,602 | 0 | 59,602 |
| 49 | **TOTAL PLANT IN SERVICE** | 240,143 | 11,655 | (45) | 11,610 | 251,753 | 0 | 251,753 | 246,515 | 0 | 246,515 |
| 50 | **LAND & LAND RIGHTS** | 5,236 | 0 | 0 | 0 | 5,236 | 0 | 5,236 | 5,236 | 0 | 5,236 |
| 51 | **TOTAL PIS LESS LAND** | 234,907 | 11,655 | (45) | 11,610 | 246,516 | 0 | 246,516 | 241,279 | 0 | 241,279 |

7/12/95 8:16 AM A05W1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 0 | 2,095 |
| 3 | 302.1 Franchises | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 6,546 | 0 | 6,546 |
| 4 | 339.1 Other Plant & Miscellaneous | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 0 | 222 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 4,195 | 0 | 4,195 |
| 7 | 304.2 Structures & Improvements | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 11,980 | 0 | 11,980 |
| 8 | 305.2 Collecting & Impounding reservoirs | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 0 | 27 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 11,218 | 0 | 11,218 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 0 | 75 |
| 13 | 310.2 Power Generation Equipment | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 50,528 | 0 | 50,528 |
| 14 | 311.2 Pumping Equipment | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 43,618 | 0 | 43,618 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 0 | 25 |
| 18 | 304.3 Structures & Improvements | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 11,789 | 0 | 11,789 |
| 19 | 320.3 Water Treatment Equipment | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 7,977 | 0 | 7,977 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 141 | 283 | 424 | 565 | 707 | 848 | 989 | 1,131 | 1,272 | 1,413 | 1,555 | 1,696 | 1,696 | 848 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 5 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 0 | 3,520 |
| 26 | 331.4 Transmission & Distribution | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 10,398 | 0 | 10,398 |
| 27 | 333.4 Services | 8,122 | 8,254 | 8,386 | 8,518 | 8,650 | 8,782 | 8,914 | 9,046 | 9,178 | 9,310 | 9,441 | 9,573 | 9,705 | 1,583 | 8,914 |
| 28 | 334.4 Meters & Meter Installation | 11,210 | 11,458 | 11,705 | 11,953 | 12,200 | 12,448 | 12,695 | 12,943 | 13,190 | 13,438 | 13,685 | 13,933 | 14,180 | 2,970 | 12,695 |
| 29 | 335.4 Hydrants | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 0 | 238 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 1,011 | 0 | 1,011 |
| 33 | 304.5 Structures & Improvements | 10,281 | 10,315 | 10,318 | 10,325 | 10,327 | 10,328 | 10,291 | 10,293 | 10,294 | 10,301 | 10,308 | 10,316 | 10,323 | 42 | 10,309 |
| 34 | 340.5 Office Furniture & Equipment | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 6,371 | 0 | 6,371 |
| 35 | 340.51 Computer Equipment | 15,010 | 16,288 | 16,386 | 16,650 | 16,702 | 16,755 | 17,067 | 17,120 | 17,172 | 17,436 | 17,690 | 17,967 | 18,230 | 3,220 | 16,959 |
| 36 | 341.5 Transportation Equipment | 9,522 | 9,694 | 9,707 | 9,742 | 9,749 | 9,757 | 9,799 | 9,806 | 9,813 | 9,848 | 9,882 | 9,919 | 9,955 | 433 | 9,784 |
| 37 | 342.5 Stores Equipment | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 0 | 92 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,472 | 3,524 | 3,528 | 3,539 | 3,541 | 3,543 | 3,555 | 3,558 | 3,560 | 3,570 | 3,581 | 3,592 | 3,603 | 130 | 3,551 |
| 39 | 344.5 Laboratory Equipment | 3,158 | 3,199 | 3,202 | 3,210 | 3,212 | 3,214 | 3,224 | 3,225 | 3,227 | 3,235 | 3,243 | 3,252 | 3,261 | 102 | 3,220 |
| 40 | 345.5 Power Operated Equipment | 3,199 | 3,768 | 3,812 | 3,929 | 3,952 | 3,976 | 4,115 | 4,138 | 4,162 | 4,279 | 4,392 | 4,516 | 4,633 | 1,434 | 4,067 |
| 41 | 346.5 Communication Equipment | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 0 | 1,845 |
| 42 | 347.5 Miscellaneous Equipment | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 830 | 0 | 830 |
| 43 | 348.5 Other Tangible Plant | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 1,562 | 0 | 1,562 |
| 44 | **INTANGIBLE PLANT** | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 8,863 | 0 | 8,863 |
| 45 | **SUPPLY & PUMPING** | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 121,642 | 0 | 121,642 |
| 46 | **WATER TREATMENT PLANT** | 19,791 | 19,932 | 20,073 | 20,215 | 20,356 | 20,497 | 20,639 | 20,780 | 20,921 | 21,063 | 21,204 | 21,345 | 21,487 | 1,696 | 20,639 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 33,494 | 33,873 | 34,253 | 34,632 | 35,011 | 35,391 | 35,770 | 36,150 | 36,529 | 36,909 | 37,288 | 37,667 | 38,047 | 4,553 | 35,770 |
| 48 | **GENERAL PLANT** | 56,354 | 58,496 | 58,664 | 59,106 | 59,194 | 59,282 | 59,762 | 59,850 | 59,938 | 60,381 | 60,808 | 61,273 | 61,715 | 5,361 | 59,602 |
| 49 | **TOTAL PLANT IN SERVICE** | 240,143 | 242,808 | 243,494 | 244,457 | 245,068 | 245,675 | 246,676 | 247,284 | 247,893 | 248,856 | 249,804 | 250,790 | 251,753 | 11,610 | 246,615 |
| 50 | **LAND & LAND RIGHTS** | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 5,236 | 0 | 5,236 |
| 51 | **TOTAL PIS LESS LAND** | 234,907 | 237,572 | 238,258 | 239,221 | 239,830 | 240,439 | 241,439 | 242,048 | 242,657 | 243,620 | 244,568 | 245,554 | 246,516 | 11,610 | 241,279 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 1,696 | 848 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 1,583 | 791 |
| 28 | 334.4 Meters & Meter Installation | 247 | 247 | 247 | 247 | 247 | 248 | 247 | 247 | 247 | 247 | 247 | 247 | 2,970 | 1,485 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 34 | 3 | 7 | 1 | 1 | (37) | 1 | 1 | 7 | 7 | 7 | 7 | 42 | 28 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 1,277 | 99 | 263 | 52 | 52 | 313 | 52 | 52 | 263 | 254 | 277 | 263 | 3,220 | 1,949 |
| 36 | 341.5 Transportation Equipment | 172 | 13 | 35 | 7 | 7 | 42 | 7 | 7 | 35 | 34 | 37 | 35 | 433 | 262 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 52 | 4 | 11 | 2 | 2 | 13 | 2 | 2 | 11 | 10 | 11 | 11 | 130 | 79 |
| 39 | 344.5 Laboratory Equipment | 41 | 3 | 8 | 2 | 2 | 10 | 2 | 2 | 8 | 8 | 9 | 8 | 102 | 62 |
| 40 | 345.5 Power Operated Equipment | 569 | 44 | 117 | 23 | 23 | 139 | 23 | 23 | 117 | 113 | 123 | 117 | 1,434 | 868 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 1,696 | 848 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 379 | 379 | 379 | 379 | 379 | 380 | 379 | 379 | 379 | 379 | 379 | 379 | 4,553 | 2,276 |
| 48 | **GENERAL PLANT** | 2,145 | 165 | 442 | 88 | 88 | 480 | 88 | 88 | 442 | 427 | 465 | 442 | 5,361 | 3,248 |
| 49 | **TOTAL NET ADDITIONS** | 2,665 | 686 | 963 | 609 | 609 | 1,001 | 609 | 609 | 963 | 948 | 986 | 963 | 11,610 | 6,372 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 2,665 | 686 | 963 | 609 | 609 | 1,001 | 609 | 609 | 963 | 948 | 986 | 963 | 11,610 | 6,372 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 1,696 | 848 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 1,583 | 791 |
| 28 | 334.4 Meters & Meter Installation | 247 | 247 | 247 | 247 | 247 | 248 | 247 | 247 | 247 | 247 | 247 | 247 | 2,970 | 1,485 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 34 | 3 | 7 | 1 | 1 | 8 | 1 | 1 | 7 | 7 | 7 | 7 | 87 | 53 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 1,277 | 99 | 263 | 52 | 52 | 313 | 52 | 52 | 263 | 254 | 277 | 263 | 3,220 | 1,949 |
| 36 | 341.5 Transportation Equipment | 172 | 13 | 35 | 7 | 7 | 42 | 7 | 7 | 35 | 34 | 37 | 35 | 439 | 262 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 52 | 4 | 11 | 2 | 2 | 13 | 2 | 2 | 11 | 10 | 11 | 11 | 130 | 79 |
| 39 | 344.5 Laboratory Equipment | 41 | 3 | 8 | 2 | 2 | 10 | 2 | 2 | 8 | 8 | 9 | 8 | 102 | 62 |
| 40 | 345.5 Power Operated Equipment | 569 | 44 | 117 | 23 | 23 | 139 | 23 | 23 | 117 | 113 | 123 | 117 | 1,434 | 868 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 1,696 | 848 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 379 | 379 | 379 | 379 | 379 | 380 | 379 | 379 | 379 | 379 | 379 | 379 | 4,553 | 2,276 |
| 48 | **GENERAL PLANT** | 2,145 | 165 | 442 | 88 | 88 | 525 | 88 | 88 | 442 | 427 | 465 | 442 | 5,406 | 3,273 |
| 49 | **TOTAL GROSS ADDITIONS** | 2,665 | 686 | 963 | 609 | 609 | 1,046 | 609 | 609 | 963 | 948 | 986 | 963 | 11,655 | 6,397 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 2,665 | 686 | 963 | 609 | 609 | 1,046 | 609 | 609 | 963 | 948 | 986 | 963 | 11,655 | 6,397 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |

**SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 2,095 | 0.00% | 0 |
| 3 | 302.1 Franchises | 6,546 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 222 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 4,195 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 11,980 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 27 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 11,218 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 75 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 50,528 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 43,618 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 25 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 11,789 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 7,977 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 848 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 5 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 3,520 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 10,398 | 0.56% | 58 |
| 27 | 333.4 Services | 8,914 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 12,695 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 238 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 1,011 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 10,309 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 6,371 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 16,959 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 9,784 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 92 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 3,551 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 3,220 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 4,067 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 1,845 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 830 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 1,562 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 8,863 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 121,842 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 20,639 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 35,770 | 0.16% | 58 |
| 48 | **GENERAL PLANT** | 59,602 | 0.00% | 0 |
| 49 | **TOTAL PLANT IN SERVICE** | 246,515 | 0.02% | 58 |
| 50 | **LAND & LAND RIGHTS** | 5,236 | 0.00% | 0 |
| 51 | **TOTAL PIS LESS LAND** | 241,279 | 0.02% | 58 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) *Adjusted* Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 58 | 0 | 58 | A-5 (W) |
| 2 | Land | 0 | 0 | 0 | A-5 (W) |
| 3 | Accumulated Depreciation | (19) | 0 | (19) | A-9 (W) |
| 4 | CIAC | 0 | 0 | 0 | A-12 (W) |
| 5 | Accumulated Amort. of CIAC | 0 | 0 | 0 | A-14 (W) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (W) |
| 7 | Other | 0 | 0 | 0 | A-20 (W) |
| 8 | **TOTAL WATER NON-USED & USEFUL** | 39 | 0 | 39 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 31,816 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 2,911 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 2,911 |
| 28 | **12/31/88 Balance** | 34,727 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 3,198 |
| 32 | 1989 Retirements | 1,553 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 1,645 |
| 35 | **12/31/89 Balance** | 36,372 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 3,349 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 3,349 |
| 42 | **12/31/90 Balance** | 39,721 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Water Accum. Depr. Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 39,721 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 3,358 |
| 5 | 1991 Retirements | | 551 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 2,807 |
| 8 | **12/31/91 Balance** | | 42,529 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 3,321 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 3,321 |
| 15 | **12/31/92 Balance** | | 45,850 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 4,052 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 17,645 |
| 21 | 1993 Net Additions | | 21,698 |
| 22 | **12/31/93 Balance** | | 67,548 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 9,147 |
| 26 | 1994 Retirements | | 2,081 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 7,066 |
| 29 | **12/31/94 Balance** | | 74,614 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (188) |
| 32 | 1995 Additions | | 10,282 |
| 33 | 1995 Retirements | | 587 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 9,695 |
| 36 | **12/31/95 Balance** | | 84,120 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,142) |
| 39 | 1996 Additions | | 13,944 |
| 40 | 1996 Retirements | | 45 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 13,899 |
| 43 | **12/31/96 Balance** | | 96,877 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1996 ACCUMULATED DEPRECIATION | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 301.1 Organization | 326 | 52 | 378 | 0 | 378 | 352 | 0 | 352 |
| 3 | 302.1 Franchises | 1,059 | 164 | 1,223 | 0 | 1,223 | 1,141 | 0 | 1,141 |
| 4 | 339.1 Other Plant & Miscellaneous | 46 | 9 | 55 | 0 | 55 | 50 | 0 | 50 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 12,297 | 363 | 12,660 | 0 | 12,660 | 12,479 | 0 | 12,479 |
| 8 | 305.2 Collecting & Impounding reservoirs | 6 | 1 | 7 | 0 | 7 | 7 | 0 | 7 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,889 | 374 | 6,263 | 0 | 6,263 | 6,076 | 0 | 6,076 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 14 | 2 | 16 | 0 | 16 | 15 | 0 | 15 |
| 13 | 310.2 Power Generation Equipment | 3,162 | 2,526 | 5,688 | 0 | 5,688 | 4,425 | 0 | 4,425 |
| 14 | 311.2 Pumping Equipment | 14,146 | 2,181 | 16,327 | 0 | 16,327 | 15,236 | 0 | 15,236 |
| 15 | 339.2 Other Plant & Miscellaneous | (5) | 0 | (5) | 0 | (5) | (5) | 0 | (5) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 2,391 | 357 | 2,748 | 0 | 2,748 | 2,569 | 0 | 2,569 |
| 19 | 320.3 Water Treatment Equipment | 5,234 | 363 | 5,597 | 0 | 5,597 | 5,416 | 0 | 5,416 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 34 | 34 | 0 | 34 | 17 | 0 | 17 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 2,800 | 95 | 2,895 | 0 | 2,895 | 2,847 | 0 | 2,847 |
| 26 | 331.4 Transmission & Distribution | 3,233 | 242 | 3,475 | 0 | 3,475 | 3,354 | 0 | 3,354 |
| 27 | 333.4 Services | 3,638 | 223 | 3,861 | 0 | 3,861 | 3,749 | 0 | 3,749 |
| 28 | 334.4 Meters & Meter Installation | 1,863 | 635 | 2,498 | 0 | 2,498 | 2,180 | 0 | 2,180 |
| 29 | 335.4 Hydrants | 33 | 5 | 38 | 0 | 38 | 36 | 0 | 36 |
| 30 | 339.4 Other Plant & Miscellaneous | 2 | 0 | 2 | 0 | 2 | 2 | 0 | 2 |
| 31 | **GENERAL PLANT** | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 2,324 | 213 | 2,537 | 0 | 2,537 | 2,428 | 0 | 2,428 |
| 34 | 340.5 Office Furniture & Equipment | 2,936 | 425 | 3,361 | 0 | 3,361 | 3,149 | 0 | 3,149 |
| 35 | 340.51 Computer Equipment | 6,893 | 2,827 | 9,720 | 0 | 9,720 | 8,307 | 0 | 8,307 |
| 36 | 341.5 Transportation Equipment | 7,034 | 1,631 | 8,665 | 0 | 8,665 | 7,849 | 0 | 7,849 |
| 37 | 342.5 Stores Equipment | 31 | 5 | 36 | 0 | 36 | 34 | 0 | 34 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,797 | 222 | 2,019 | 0 | 2,019 | 1,908 | 0 | 1,908 |
| 39 | 344.5 Laboratory Equipment | 467 | 215 | 682 | 0 | 682 | 575 | 0 | 575 |
| 40 | 345.5 Power Operated Equipment | 3,264 | 339 | 3,603 | 0 | 3,603 | 3,434 | 0 | 3,434 |
| 41 | 346.5 Communication Equipment | 863 | 185 | 1,048 | 0 | 1,048 | 956 | 0 | 956 |
| 42 | 347.5 Miscellaneous Equipment | 209 | 55 | 264 | 0 | 264 | 236 | 0 | 236 |
| 43 | 348.5 Other Tangible Plant | 1,026 | 156 | 1,182 | 0 | 1,182 | 1,104 | 0 | 1,104 |
| 44 | **INTANGIBLE PLANT** | 1,431 | 225 | 1,656 | 0 | 1,656 | 1,543 | 0 | 1,543 |
| 45 | **SUPPLY & PUMPING** | 35,509 | 5,447 | 40,956 | 0 | 40,956 | 38,232 | 0 | 38,232 |
| 46 | **WATER TREATMENT PLANT** | 7,625 | 754 | 8,379 | 0 | 8,379 | 8,002 | 0 | 8,002 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 11,569 | 1,200 | 12,769 | 0 | 12,769 | 12,169 | 0 | 12,169 |
| 48 | **GENERAL PLANT** | 26,844 | 6,273 | 33,117 | 0 | 33,117 | 29,979 | 0 | 29,979 |
| 49 | **TOTAL ACCUMULATED DEPRECIATION** | 82,978 | 13,899 | 96,877 | 0 | 96,877 | 89,925 | 0 | 89,925 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Per Books Ave. Bal. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 326 | 330 | 334 | 338 | 342 | 346 | 354 | 358 | 362 | 366 | 370 | 374 | 378 | 52 | 352 |
| 3 | 302.1 Franchises | 1,059 | 1,073 | 1,087 | 1,101 | 1,115 | 1,129 | 1,139 | 1,153 | 1,167 | 1,181 | 1,195 | 1,209 | 1,223 | 164 | 1,141 |
| 4 | 339.1 Other Plant & Miscellaneous | 46 | 47 | 48 | 49 | 50 | 51 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 9 | 50 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 12,297 | 12,327 | 12,357 | 12,387 | 12,417 | 12,447 | 12,480 | 12,510 | 12,540 | 12,570 | 12,600 | 12,630 | 12,660 | 363 | 12,479 |
| 8 | 305.2 Collecting & Impounding reservoirs | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 1 | 7 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 5,889 | 5,920 | 5,951 | 5,982 | 6,013 | 6,044 | 6,077 | 6,108 | 6,139 | 6,170 | 6,201 | 6,232 | 6,263 | 374 | 6,076 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 14 | 14 | 14 | 14 | 14 | 14 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 2 | 15 |
| 13 | 310.2 Power Generation Equipment | 3,162 | 3,373 | 3,584 | 3,795 | 4,006 | 4,217 | 4,422 | 4,633 | 4,844 | 5,055 | 5,266 | 5,477 | 5,688 | 2,526 | 4,425 |
| 14 | 311.2 Pumping Equipment | 14,146 | 14,328 | 14,510 | 14,692 | 14,874 | 15,056 | 15,235 | 15,417 | 15,599 | 15,781 | 15,963 | 16,145 | 16,327 | 2,181 | 15,236 |
| 15 | 339.2 Other Plant & Miscellaneous | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | (5) | 0 | (5) |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 2,391 | 2,421 | 2,451 | 2,481 | 2,511 | 2,541 | 2,568 | 2,598 | 2,628 | 2,658 | 2,688 | 2,718 | 2,748 | 357 | 2,569 |
| 19 | 320.3 Water Treatment Equipment | 5,234 | 5,264 | 5,294 | 5,324 | 5,354 | 5,384 | 5,417 | 5,447 | 5,477 | 5,507 | 5,537 | 5,567 | 5,597 | 363 | 5,416 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 3 | 6 | 9 | 12 | 15 | 16 | 19 | 22 | 25 | 28 | 31 | 34 | 34 | 17 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 2,800 | 2,808 | 2,816 | 2,824 | 2,832 | 2,840 | 2,847 | 2,855 | 2,863 | 2,871 | 2,879 | 2,887 | 2,895 | 95 | 2,847 |
| 26 | 331.4 Transmission & Distribution | 3,233 | 3,253 | 3,273 | 3,293 | 3,313 | 3,333 | 3,355 | 3,375 | 3,395 | 3,415 | 3,435 | 3,455 | 3,475 | 242 | 3,354 |
| 27 | 333.4 Services | 3,638 | 3,657 | 3,676 | 3,695 | 3,714 | 3,733 | 3,747 | 3,766 | 3,785 | 3,804 | 3,823 | 3,842 | 3,861 | 223 | 3,749 |
| 28 | 334.4 Meters & Meter Installation | 1,863 | 1,916 | 1,969 | 2,022 | 2,075 | 2,128 | 2,180 | 2,233 | 2,286 | 2,339 | 2,392 | 2,445 | 2,498 | 635 | 2,180 |
| 29 | 335.4 Hydrants | 33 | 33 | 33 | 33 | 33 | 33 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 5 | 36 |
| 30 | 339.4 Other Plant & Miscellaneous | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 2 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 2,324 | 2,346 | 2,368 | 2,390 | 2,412 | 2,434 | 2,405 | 2,427 | 2,449 | 2,471 | 2,493 | 2,515 | 2,537 | 213 | 2,428 |
| 34 | 340.5 Office Furniture & Equipment | 2,936 | 2,971 | 3,006 | 3,041 | 3,076 | 3,111 | 3,151 | 3,186 | 3,221 | 3,256 | 3,291 | 3,326 | 3,361 | 425 | 3,149 |
| 35 | 340.51 Computer Equipment | 6,893 | 7,129 | 7,365 | 7,601 | 7,837 | 8,073 | 8,304 | 8,540 | 8,776 | 9,012 | 9,248 | 9,484 | 9,720 | 2,827 | 8,307 |
| 36 | 341.5 Transportation Equipment | 7,034 | 7,170 | 7,306 | 7,442 | 7,578 | 7,714 | 7,849 | 7,985 | 8,121 | 8,257 | 8,393 | 8,529 | 8,665 | 1,631 | 7,849 |
| 37 | 342.5 Stores Equipment | 31 | 31 | 31 | 31 | 31 | 31 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 5 | 34 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,797 | 1,816 | 1,835 | 1,854 | 1,873 | 1,892 | 1,905 | 1,924 | 1,943 | 1,962 | 1,981 | 2,000 | 2,019 | 222 | 1,908 |
| 39 | 344.5 Laboratory Equipment | 467 | 485 | 503 | 521 | 539 | 557 | 574 | 592 | 610 | 628 | 646 | 664 | 682 | 215 | 575 |
| 40 | 345.5 Power Operated Equipment | 3,264 | 3,292 | 3,320 | 3,348 | 3,376 | 3,404 | 3,435 | 3,463 | 3,491 | 3,519 | 3,547 | 3,575 | 3,603 | 339 | 3,434 |
| 41 | 346.5 Communication Equipment | 863 | 878 | 893 | 908 | 923 | 938 | 958 | 973 | 988 | 1,003 | 1,018 | 1,033 | 1,048 | 185 | 956 |
| 42 | 347.5 Miscellaneous Equipment | 209 | 214 | 219 | 224 | 229 | 234 | 234 | 239 | 244 | 249 | 254 | 259 | 264 | 55 | 236 |
| 43 | 348.5 Other Tangible Plant | 1,026 | 1,039 | 1,052 | 1,065 | 1,078 | 1,091 | 1,104 | 1,117 | 1,130 | 1,143 | 1,156 | 1,169 | 1,182 | 156 | 1,104 |
| 44 | **INTANGIBLE PLANT** | 1,431 | 1,450 | 1,469 | 1,488 | 1,507 | 1,526 | 1,542 | 1,561 | 1,580 | 1,599 | 1,618 | 1,637 | 1,656 | 225 | 1,543 |
| 45 | **SUPPLY & PUMPING** | 35,509 | 35,963 | 36,417 | 36,871 | 37,325 | 37,779 | 38,232 | 38,686 | 39,140 | 39,594 | 40,048 | 40,502 | 40,956 | 5,447 | 38,232 |
| 46 | **WATER TREATMENT PLANT** | 7,625 | 7,688 | 7,751 | 7,814 | 7,877 | 7,940 | 8,001 | 8,064 | 8,127 | 8,190 | 8,253 | 8,316 | 8,379 | 754 | 8,002 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 11,569 | 11,669 | 11,769 | 11,869 | 11,969 | 12,069 | 12,169 | 12,269 | 12,369 | 12,469 | 12,569 | 12,669 | 12,769 | 1,200 | 12,169 |
| 48 | **GENERAL PLANT** | 26,844 | 27,371 | 27,898 | 28,425 | 28,952 | 29,479 | 29,955 | 30,482 | 31,009 | 31,536 | 32,063 | 32,590 | 33,117 | 6,273 | 29,979 |
| 49 | **TOTAL WATER ACCUM. DEPR.** | 82,978 | 84,141 | 85,304 | 86,467 | 87,630 | 88,793 | 89,899 | 91,062 | 92,225 | 93,388 | 94,551 | 95,714 | 96,877 | 13,899 | 89,925 |

**SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

**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: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 3 | 302.1 Franchises | 14 | 14 | 14 | 14 | 14 | 10 | 14 | 14 | 14 | 14 | 14 | 14 | 164 | 82 |
| 4 | 339.1 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | (2) | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 4 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 30 | 30 | 30 | 30 | 30 | 33 | 30 | 30 | 30 | 30 | 30 | 30 | 363 | 182 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 31 | 31 | 31 | 31 | 31 | 33 | 31 | 31 | 31 | 31 | 31 | 31 | 374 | 187 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 13 | 310.2 Power Generation Equipment | 211 | 211 | 211 | 211 | 211 | 205 | 211 | 211 | 211 | 211 | 211 | 211 | 2,526 | 1,263 |
| 14 | 311.2 Pumping Equipment | 182 | 182 | 182 | 182 | 182 | 179 | 182 | 182 | 182 | 182 | 182 | 182 | 2,181 | 1,090 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 30 | 30 | 30 | 30 | 30 | 27 | 30 | 30 | 30 | 30 | 30 | 30 | 357 | 178 |
| 19 | 320.3 Water Treatment Equipment | 30 | 30 | 30 | 30 | 30 | 33 | 30 | 30 | 30 | 30 | 30 | 30 | 363 | 182 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 34 | 17 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | 0 |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 95 | 47 |
| 26 | 331.4 Transmission & Distribution | 20 | 20 | 20 | 20 | 20 | 22 | 20 | 20 | 20 | 20 | 20 | 20 | 242 | 121 |
| 27 | 333.4 Services | 19 | 19 | 19 | 19 | 19 | 14 | 19 | 19 | 19 | 19 | 19 | 19 | 223 | 111 |
| 28 | 334.4 Meters & Meter Installation | 53 | 53 | 53 | 53 | 53 | 52 | 53 | 53 | 53 | 53 | 53 | 53 | 635 | 317 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 22 | 22 | 22 | 22 | 22 | (29) | 22 | 22 | 22 | 22 | 22 | 22 | 213 | 104 |
| 34 | 340.5 Office Furniture & Equipment | 35 | 35 | 35 | 35 | 35 | 40 | 35 | 35 | 35 | 35 | 35 | 35 | 425 | 213 |
| 35 | 340.51 Computer Equipment | 236 | 236 | 236 | 236 | 236 | 231 | 236 | 236 | 236 | 236 | 236 | 236 | 2,827 | 1,413 |
| 36 | 341.5 Transportation Equipment | 136 | 136 | 136 | 136 | 136 | 135 | 136 | 136 | 136 | 136 | 136 | 136 | 1,631 | 815 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 19 | 19 | 19 | 19 | 19 | 13 | 19 | 19 | 19 | 19 | 19 | 19 | 222 | 111 |
| 39 | 344.5 Laboratory Equipment | 18 | 18 | 18 | 18 | 18 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 215 | 107 |
| 40 | 345.5 Power Operated Equipment | 28 | 28 | 28 | 28 | 28 | 31 | 28 | 28 | 28 | 28 | 28 | 28 | 339 | 170 |
| 41 | 346.5 Communication Equipment | 15 | 15 | 15 | 15 | 15 | 20 | 15 | 15 | 15 | 15 | 15 | 15 | 185 | 93 |
| 42 | 347.5 Miscellaneous Equipment | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 43 | 348.5 Other Tangible Plant | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 44 | **INTANGIBLE PLANT** | 19 | 19 | 19 | 19 | 19 | 16 | 19 | 19 | 19 | 19 | 19 | 19 | 225 | 112 |
| 45 | **SUPPLY & PUMPING** | 454 | 454 | 454 | 454 | 454 | 453 | 454 | 454 | 454 | 454 | 454 | 454 | 5,447 | 2,724 |
| 46 | **WATER TREATMENT PLANT** | 63 | 63 | 63 | 63 | 63 | 61 | 63 | 63 | 63 | 63 | 63 | 63 | 754 | 377 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,200 | 599 |
| 48 | **GENERAL PLANT** | 527 | 527 | 527 | 527 | 527 | 476 | 527 | 527 | 527 | 527 | 527 | 527 | 6,273 | 3,134 |
| 49 | **TOTAL NET ADDITIONS** | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 | 1,106 | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 | 13,899 | 6,946 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 3 | 302.1 Franchises | 14 | 14 | 14 | 14 | 14 | 10 | 14 | 14 | 14 | 14 | 14 | 14 | 164 | 82 |
| 4 | 339.1 Other Plant & Miscellaneous | 1 | 1 | 1 | 1 | 1 | (2) | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 4 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 30 | 30 | 30 | 30 | 30 | 33 | 30 | 30 | 30 | 30 | 30 | 30 | 363 | 182 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 31 | 31 | 31 | 31 | 31 | 33 | 31 | 31 | 31 | 31 | 31 | 31 | 374 | 187 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 13 | 310.2 Power Generation Equipment | 211 | 211 | 211 | 211 | 211 | 205 | 211 | 211 | 211 | 211 | 211 | 211 | 2,526 | 1,263 |
| 14 | 311.2 Pumping Equipment | 182 | 182 | 182 | 182 | 182 | 179 | 182 | 182 | 182 | 182 | 182 | 182 | 2,181 | 1,090 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 30 | 30 | 30 | 30 | 30 | 27 | 30 | 30 | 30 | 30 | 30 | 30 | 357 | 178 |
| 19 | 320.3 Water Treatment Equipment | 30 | 30 | 30 | 30 | 30 | 33 | 30 | 30 | 30 | 30 | 30 | 30 | 363 | 182 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 34 | 17 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 8 | 8 | 8 | 8 | 8 | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 95 | 47 |
| 26 | 331.4 Transmission & Distribution | 20 | 20 | 20 | 20 | 20 | 22 | 20 | 20 | 20 | 20 | 20 | 20 | 242 | 121 |
| 27 | 333.4 Services | 19 | 19 | 19 | 19 | 19 | 14 | 19 | 19 | 19 | 19 | 19 | 19 | 223 | 111 |
| 28 | 334.4 Meters & Meter Installation | 53 | 53 | 53 | 53 | 53 | 52 | 53 | 53 | 53 | 53 | 53 | 53 | 635 | 317 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 22 | 22 | 22 | 22 | 22 | 16 | 22 | 22 | 22 | 22 | 22 | 22 | 258 | 129 |
| 34 | 340.5 Office Furniture & Equipment | 35 | 35 | 35 | 35 | 35 | 40 | 35 | 35 | 35 | 35 | 35 | 35 | 425 | 213 |
| 35 | 340.51 Computer Equipment | 236 | 236 | 236 | 236 | 236 | 231 | 236 | 236 | 236 | 236 | 236 | 236 | 2,827 | 1,413 |
| 36 | 341.5 Transportation Equipment | 136 | 136 | 136 | 136 | 136 | 135 | 136 | 136 | 136 | 136 | 136 | 136 | 1,631 | 815 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 19 | 19 | 19 | 19 | 19 | 13 | 19 | 19 | 19 | 19 | 19 | 19 | 222 | 111 |
| 39 | 344.5 Laboratory Equipment | 18 | 18 | 18 | 18 | 18 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 215 | 107 |
| 40 | 345.5 Power Operated Equipment | 28 | 28 | 28 | 28 | 28 | 31 | 28 | 28 | 28 | 28 | 28 | 28 | 339 | 170 |
| 41 | 346.5 Communication Equipment | 15 | 15 | 15 | 15 | 15 | 20 | 15 | 15 | 15 | 15 | 15 | 15 | 185 | 93 |
| 42 | 347.5 Miscellaneous Equipment | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 43 | 348.5 Other Tangible Plant | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 44 | **INTANGIBLE PLANT** | 19 | 19 | 19 | 19 | 19 | 16 | 19 | 19 | 19 | 19 | 19 | 19 | 225 | 112 |
| 45 | **SUPPLY & PUMPING** | 454 | 454 | 454 | 454 | 454 | 453 | 454 | 454 | 454 | 454 | 454 | 454 | 5,447 | 2,724 |
| 46 | **WATER TREATMENT PLANT** | 63 | 63 | 63 | 63 | 63 | 61 | 63 | 63 | 63 | 63 | 63 | 63 | 754 | 377 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,200 | 599 |
| 48 | **GENERAL PLANT** | 527 | 527 | 527 | 527 | 527 | 521 | 527 | 527 | 527 | 527 | 527 | 527 | 6,318 | 3,159 |
| 49 | **TOTAL GROSS ADDITIONS** | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 | 1,151 | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 | 1,163 | 13,944 | 6,971 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 49 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

**FPSC**
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | *302.1 Franchises* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 304.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | *307.2 Wells & Springs* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | **WATER TREATMENT PLANT** | | | | | | | | | | | | | | |
| 17 | *303.3 Land & Land Rights* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 321.3 Permeators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | *304.4 Structures & Improvements* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 330.4 Distribution Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 331.4 Transmission & Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 333.4 Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 334.4 Meters & Meter Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 335.4 Hydrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | ***GENERAL PLANT*** | | | | | | | | | | | | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 340.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | *343.5 Tools, Shop & Garage Equipment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 344.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 347.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 348.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **SUPPLY & PUMPING** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **WATER TREATMENT PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-9 (W)(1/7) | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 301.1 Organization | 352 | 0.00% | 0 |
| 3 | 302.1 Franchises | 1,141 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Miscellaneous | 50 | 0.00% | 0 |
| 5 | **SOURCE OF SUPPLY & PUMPING** | | | |
| 6 | 303.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 12,479 | 0.00% | 0 |
| 8 | 305.2 Collecting & Impounding reservoirs | 7 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other Intakes | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 6,076 | 0.00% | 0 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 15 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 4,425 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 15,236 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Miscellaneous | (5) | 0.00% | 0 |
| 16 | **WATER TREATMENT PLANT** | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 2,569 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 5,416 | 0.00% | 0 |
| 20 | 321.3 Permeators | 0 | 0.00% | 0 |
| 21 | 339.3 Other Plant & Miscellaneous | 17 | 0.00% | 0 |
| 22 | **TRANSMISSION & DISTRIBUTION** | | | |
| 23 | 303.4 Land & Land Rights | 0 | 0.00% | 0 |
| 24 | 304.4 Structures & Improvements | 0 | 0.00% | 0 |
| 25 | 330.4 Distribution Reservoirs | 2,847 | 0.00% | 0 |
| 26 | 331.4 Transmission & Distribution | 3,354 | 0.56% | 19 |
| 27 | 333.4 Services | 3,749 | 0.00% | 0 |
| 28 | 334.4 Meters & Meter Installation | 2,180 | 0.00% | 0 |
| 29 | 335.4 Hydrants | 36 | 0.00% | 0 |
| 30 | 339.4 Other Plant & Miscellaneous | 2 | 0.00% | 0 |
| 31 | **GENERAL PLANT** | | | |
| 32 | 303.5 Land & Land Rights | 0 | 0.00% | 0 |
| 33 | 304.5 Structures & Improvements | 2,428 | 0.00% | 0 |
| 34 | 340.5 Office Furniture & Equipment | 3,149 | 0.00% | 0 |
| 35 | 340.51 Computer Equipment | 8,307 | 0.00% | 0 |
| 36 | 341.5 Transportation Equipment | 7,849 | 0.00% | 0 |
| 37 | 342.5 Stores Equipment | 34 | 0.00% | 0 |
| 38 | 343.5 Tools, Shop & Garage Equipment | 1,908 | 0.00% | 0 |
| 39 | 344.5 Laboratory Equipment | 575 | 0.00% | 0 |
| 40 | 345.5 Power Operated Equipment | 3,434 | 0.00% | 0 |
| 41 | 346.5 Communication Equipment | 956 | 0.00% | 0 |
| 42 | 347.5 Miscellaneous Equipment | 236 | 0.00% | 0 |
| 43 | 348.5 Other Tangible Plant | 1,104 | 0.00% | 0 |
| 44 | **INTANGIBLE PLANT** | 1,543 | 0.00% | 0 |
| 45 | **SUPPLY & PUMPING** | 38,232 | 0.00% | 0 |
| 46 | **WATER TREATMENT PLANT** | 8,002 | 0.00% | 0 |
| 47 | **TRANSMISSION & DISTRIBUTION** | 12,169 | 0.16% | 19 |
| 48 | **GENERAL PLANT** | 29,979 | 0.00% | 0 |
| 49 | **TOTAL** | 89,925 | 0.02% | 19 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 0 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

| Line No. | (1) Description | (2) Water CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 8 | **12/31/91 Balance** | 0 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | **12/31/92 Balance** | 0 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | **12/31/93 Balance** | 0 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | **12/31/94 Balance** | 0 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 0 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 75 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 75 |
| 43 | **12/31/96 Balance** | 75 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Meter Installation Fees | 0 | 75 | 75 | 0 | 75 | 40 | 0 | 40 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.16% | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL WATER CIAC** | 0 | 75 | 75 | 0 | 75 | 40 | 0 | 40 | 0.00% | 0 |
| 8 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-5 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 40 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL WATER CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 40 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 3 of 6
*Preparer: Kimball*

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL GROSS ADDITIONS | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 40 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | **FPSC Margin Reserve - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross [illegible] due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 0 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Water Accum. Amort. of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 8 | **12/31/91 Balance** | 0 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | **12/31/92 Balance** | 0 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | **12/31/93 Balance** | 0 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | **12/31/94 Balance** | 0 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 0 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 2 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 2 |
| 43 | **12/31/96 Balance** | 2 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/12/95 12:06 PM A13W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Meter Installation Fees | 0 | 2 | 2 | 0 | 2 | 1 | 0 | 1 | 0.00% | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.16% | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **TOTAL ACCUM. AMORT. WATER CIAC** | 0 | 2 | 2 | 0 | 2 | 1 | 0 | 1 | 0.00% | 0 |

Column:
(10) from Schedule A-9 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Classification | Balance Per Books 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Ave. Utility Balance 1996 |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL ACC. AMORT. CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |





Note: May not cross ' ' ie to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL NET ADDITIONS** | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)

Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL GROSS ADDITIONS** | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Classification | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Meter Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | TOTAL | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | **PRESENT ANNUAL AFUDC RATE =** | see below | (b) |
| 13 | | | | | | |
| 14 | | | | **PROPOSED ANNUAL AFUDC RATE =** | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | | **PROPOSED MONTHLY AFUDC RATE =** | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | Class of Capital | Per Book Balance | Non-Utility Adjustments | Non-Juris. Adjustments | Other Adjustments | Capital Structure Used for AFUDC Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% (d) | | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (1) PLANT NAME | (2) PLANT TYPE | (3) COUNTY | (4) ORDER NO. | (5) AFUDC RATES PRESENT ANNUAL | (6) PROPOSED ANNUAL | (7) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) PROPOSED ANNUAL | (14) PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washington | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | PROPOSED ANNUAL | PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

| Line No. | (1) Description | (2) Water Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 0.00% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | TOTAL CASH | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,888 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,626) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,726 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,384 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | TOTAL LIABILITIES | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment In Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,918 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |

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7/12/95 2:22 PM A18W1.XLS

Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (398,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,649,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

**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]
Conventional [x ] Reverse Osmosis [x]

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

**FPSC**
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid In Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,282,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,059,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,871 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | EQUITY CAPITAL AND LIABILITIES | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,298) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (298,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,967,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS BALANCE** | | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | | | | 12/21/87 Balance Per Books | 0 | |
| 1 | 12/21/87 Balance Per Books | 0 | | | | |
| 2 | | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | 0 | | 12/31/91 Adjusted Balance | 0 | |
| | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 BALANCE | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 BALANCE | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 BALANCE | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 BALANCE | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 BALANCE** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | | 1996 | Supporting Schedules | Recap Schedules |
| | **ACQUISITION ADJUSTMENTS:** | | | |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 0.02% | A-5 (W) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Depreciation - % | 0.02% | A-9 (W) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - WATER - 1996
### DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBITS** | | | | |
| 3 | **12/31/95 Balance** | | | 0 | |
| 4 | Jan | 0 | 0 | 0 | |
| 5 | Feb | 0 | 0 | 0 | |
| 6 | Mar | 0 | 0 | 0 | |
| 7 | Apr | 0 | 0 | 0 | |
| 8 | May | 0 | 0 | 0 | |
| 9 | Jun | 0 | 0 | 0 | |
| 10 | Jul | 0 | 0 | 0 | |
| 11 | Aug | 0 | 0 | 0 | |
| 12 | Sep | 0 | 0 | 0 | |
| 13 | Oct | 0 | 0 | 0 | |
| 14 | Nov | 0 | 0 | 0 | |
| 15 | 12/31/96 Balance | 0 | 0 | 0 | |
| 16 | | | | | |
| 17 | **Total Amortization Expense 12/31/96** | | 0 | | B-1 (W) |
| 18 | **Average Rate Base Balance 12/31/96** | | | 0 | A-1 (W) |

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.*

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 60,384 | 0 | 60,384 | 29,806 | 90,190 | 49.36% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,665 | 0 | 1,665 | 0 | 1,665 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 62,049 | 0 | 62,049 | 29,806 | 91,855 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 47,196 | 2,782 | 49,979 | 0 | 49,979 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 13,941 | 0 | 13,941 | 0 | 13,941 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 7,968 | 119 | 8,088 | 1,341 (A) | 9,429 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (6,531) | (1,119) | (7,650) | 10,980 (B) | 3,330 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 62,575 | 1,782 | 64,357 | 12,321 | 76,678 | | |
| 12 | **NET OPERATING INCOME** | (526) | (1,782) | (2,308) | 17,485 | 15,177 | | |
| 13 | **RATE BASE** | 165,828 | 0 | 165,828 | | 165,828 | | A-1(W) |
| 14 | **RATE OF RETURN** | (0.32%) | | (1.39%) | | 9.15% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 60,384 | 0 | 60,384 | 33,098 | | 93,482 | 54.81% | B-4(W),B-3(W) |
| 3 | Other Revenue | 1,665 | 0 | 1,665 | 0 | | 1,665 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 62,049 | 0 | 62,049 | 33,098 | | 95,147 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 47,196 | 2,782 | 49,979 | 0 | | 49,979 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 13,941 | 0 | 13,941 | 0 | | 13,941 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 7,968 | 119 | 8,088 | 1,489 | (A) | 9,577 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (6,531) | (1,119) | (7,650) | 12,193 | (B) | 4,543 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 62,575 | 1,782 | 64,357 | 13,682 | | 78,039 | | |
| 12 | **NET OPERATING INCOME** | (526) | (1,782) | (2,308) | 19,416 | | 17,108 | | |
| 13 | **RATE BASE** | 165,828 | 0 | 165,828 | | | 165,828 | | A-1(W) |
| 14 | **RATE OF RETURN** | (0.32%) | | (1.39%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 9.36% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 9.15% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 165,828 | 165,828 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 17,108 | 15,177 | | |
| 7 | Adjusted Income Under Present Rates | (2,308) | (2,308) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 19,416 | 17,485 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 31,609 | 28,465 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 33,098 | 29,806 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 31,609 | 28,465 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 12,193 | 10,980 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 1,489 | 1,341 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 19,416 | 17,485 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Water | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(W) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-5(W) |
| 8 | 1. N/A | 0 | |
| 9 | | | |
| 10 | 2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 1,003 | |
| 11 | | | |
| 12 | 3. Conservation Program Expenses | 701 | |
| 13 | | | |
| 14 | 4. Hurricane Preparedness Expenses / Lab Expense Adjustment | 64 | |
| 15 | | | |
| 16 | 5. Conservation Elasticity Adjustment | 0 | |
| 17 | | | |
| 18 | 6. Hewitt Study Expenses | 1,015 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 2,782 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-13(W) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(W), A-21(W) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(W) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 120 | |
| 37 | | | |
| 38 | 2. | 0 | |
| 39 | | | |
| 40 | 3. | 0 | |
| 41 | | | |
| 42 | 4. | (1) | |
| 43 | | | |
| 44 | | 119 | |
| 45 | **F. INCOME TAXES:** | | B-16(W) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (1,119) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (1,119) | |
| 51 | | | |
| 52 | | | |
| 53 | **TOTAL WATER INCOME ADJUSTMENTS** | 1,782 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

**FPSC**
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

| Line No. | Account No. and Description | 1996 Revenues (Present) Per Books | Adjustments | Adjusted Revenues |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| 1 | **WATER SALES:** | | | |
| 2 | 460 Unmetered Water Revenue | 0 | 0 | 0 |
| 3 | 461.1 Metered - Residential | 60,384 | 0 | 60,384 |
| 4 | 461.2 Metered - Commercial | 0 | 0 | 0 |
| 5 | 461.3 Metered - Industrial | 0 | 0 | 0 |
| 6 | 461.4 Metered - Public Authority | 0 | 0 | 0 |
| 7 | 461.5 Metered - Multi-Family | 0 | 0 | 0 |
| 8 | Subtotal Water Sales | 60,384 | 0 | 60,384 |
| 9 | **OTHER WATER SALES:** | | | |
| 10 | 462.1 Public Fire Protection | 0 | 0 | 0 |
| 11 | 462.2 Private Fire Protection | 0 | 0 | 0 |
| 12 | 464 Other Sales - Public Authorities | 0 | 0 | 0 |
| 13 | 465 Irrigation Customers | 0 | 0 | 0 |
| 14 | 466 Sales for Resale | 0 | 0 | 0 |
| 15 | 467 Interdepartmental Sales | 0 | 0 | 0 |
| 16 | 475 *Unbilled Revenues* | 0 | 0 | 0 |
| 17 | Subtotal Other Water Sales | 0 | 0 | 0 |
| 18 | **TOTAL WATER SALES** | 60,384 | 0 | 60,384 |
| 19 | **OTHER WATER REVENUES:** | | | |
| 20 | 470 Forfeited Discounts | 0 | 0 | 0 |
| 21 | 471 Misc. service Revenues | 1,665 | 0 | 1,665 |
| 22 | 472 Rents From Water Property | 0 | 0 | 0 |
| 23 | 473 Interdepartmental Rents | 0 | 0 | 0 |
| 24 | 474 Other Water Revenues | 0 | 0 | 0 |
| 25 | **TOTAL OTHER WATER REVENUES** | 1,665 | 0 | 1,665 |
| 26 | **TOTAL PRESENT WATER OPERATING REVENUES** | 62,049 | 0 | 62,049 |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 TOTAL O & M (.1 - .8) | | | 1996 DIRECT O & M (.1 - .6) | | | 1996 ALLOCATED CUST ACCTS (.7) | | | 1996 ALLOCATED A & G (.8) | | |
| Line No. | Account No. and Name | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M | Per Books O & M | Adjustments | Adjusted O & M |
| 1 | 601 Salaries & Wages - Employees | 21,298 | 1,504 | 22,802 | 8,082 | 385 | 8,467 | 3,646 | 377 | 4,023 | 9,570 | 741 | 10,312 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604 Employee Pensions & Benefits (1) | 5,323 | 122 | 5,445 | 2,020 | 0 | 2,020 | 911 | 51 | 962 | 2,392 | 71 | 2,463 |
| 4 | 610 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615 Purchased Power | 6,145 | 22 | 6,167 | 5,972 | 0 | 5,972 | 12 | 0 | 12 | 161 | 22 | 183 |
| 6 | 616 Fuel for Power Production | 170 | 0 | 170 | 170 | 0 | 170 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618 Chemicals | 201 | 0 | 201 | 201 | 0 | 201 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620 Materials & Supplies | 4,344 | 114 | 4,459 | 3,712 | 0 | 3,712 | 194 | 20 | 214 | 439 | 94 | 533 |
| 9 | 631 Contractual Services - Eng. | 73 | 0 | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 73 | 0 | 73 |
| 10 | 632 Contractual Services - Acct. | 390 | 0 | 390 | 0 | 0 | 0 | 0 | 0 | 0 | 390 | 0 | 390 |
| 11 | 633 Contractual Services - Legal | 235 | 0 | 235 | 0 | 0 | 0 | 0 | 0 | 0 | 235 | 0 | 235 |
| 12 | 634 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635 Contractual Services - Other | 852 | 325 | 1,177 | 246 | 43 | 289 | 0 | 0 | 0 | 606 | 282 | 888 |
| 14 | 641 Rental of Real Building/Real Property | 348 | 55 | 403 | 0 | 0 | 0 | 0 | 0 | 0 | 348 | 55 | 403 |
| 15 | 642 Rental of Equipment | 123 | 9 | 132 | 107 | 0 | 107 | 0 | 0 | 0 | 16 | 9 | 25 |
| 16 | 650 Transportation Expense | 785 | 26 | 810 | 477 | 0 | 477 | 137 | 17 | 154 | 170 | 8 | 179 |
| 17 | 656 Insurance - Vehicle | 267 | 0 | 267 | 0 | 0 | 0 | 0 | 0 | 0 | 267 | 0 | 267 |
| 18 | 657 Insurance - General Liability | 549 | 114 | 663 | 0 | 0 | 0 | 0 | 0 | 0 | 549 | 114 | 663 |
| 19 | 658 Insurance - Workman's Comp (2) | 364 | 6 | 370 | 138 | 0 | 138 | 62 | 3 | 66 | 164 | 2 | 166 |
| 20 | 659 Insurance - Other | 55 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 55 | 0 | 55 |
| 21 | 660 Advertising Expense | 59 | 54 | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 59 | 54 | 113 |
| 22 | 666 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667 Reg. Comm. Exp. - Other | 130 | 0 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 130 | 0 | 130 |
| 24 | 670 Bad Debt Expense | 477 | 52 | 529 | 0 | 0 | 0 | 477 | 52 | 529 | 0 | 0 | 0 |
| 25 | 675 Miscellaneous Expenses | 5,008 | 380 | 5,388 | 1,107 | 0 | 1,107 | 1,197 | 69 | 1,266 | 2,704 | 311 | 3,015 |
| 26 | **TOTAL WATER O & M EXPENSES** | 47,196 | 2,782 | 49,979 | 22,232 | 428 | 22,660 | 6,637 | 590 | 7,226 | 18,328 | 1,765 | 20,092 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

| Line No. | Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.8 Salaries & Wages - Employees | 1,773 | 1,638 | 1,879 | 1,805 | 1,819 | 1,796 | 1,780 | 1,779 | 1,740 | 1,793 | 1,730 | 1,766 | 21,299 | 1,504 | 22,803 |
| 2 | 603.1-.8 *Salaries & Wages - Officers, Etc.* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 443 | 409 | 470 | 451 | 455 | 449 | 445 | 445 | 435 | 448 | 432 | 441 | 5,323 | 122 | 5,445 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 519 | 511 | 512 | 512 | 512 | 511 | 512 | 512 | 511 | 512 | 511 | 511 | 6,145 | 22 | 6,167 |
| 6 | 616.1-.8 Fuel for Power Production | 0 | 0 | 0 | 89 | 0 | 0 | 0 | 0 | 0 | 82 | 0 | 0 | 170 | 0 | 170 |
| 7 | 618.1-.8 Chemicals | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 0 | 201 | 0 | 201 |
| 8 | 620.1-.8 Materials & Supplies | 113 | 312 | 933 | 215 | 266 | 725 | 518 | 110 | 721 | 111 | 211 | 110 | 4,344 | 114 | 4,458 |
| 9 | 631.1-.8 Contractual Services - Eng. | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 73 | 0 | 73 |
| 10 | 632.1-.8 Contractual Services - Acct. | 32 | 31 | 33 | 33 | 33 | 32 | 33 | 33 | 32 | 33 | 32 | 32 | 390 | 0 | 390 |
| 11 | 633.1-.8 Contractual Services - Legal | 19 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 20 | 19 | 19 | 235 | 0 | 235 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 45 | 49 | 44 | 52 | 50 | 48 | 57 | 281 | 56 | 57 | 55 | 56 | 851 | 325 | 1,176 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 29 | 27 | 30 | 30 | 29 | 29 | 29 | 29 | 29 | 30 | 28 | 29 | 348 | 55 | 403 |
| 15 | 642.1-.8 Rental of Equipment | 2 | 2 | 2 | 53 | 2 | 2 | 2 | 53 | 2 | 2 | 2 | 2 | 123 | 9 | 132 |
| 16 | 650.1-.8 Transportation Expense | 65 | 64 | 66 | 66 | 66 | 65 | 66 | 66 | 65 | 66 | 65 | 65 | 785 | 26 | 811 |
| 17 | 656.1-.8 Insurance - Vehicle | 22 | 21 | 23 | 23 | 22 | 22 | 22 | 22 | 22 | 23 | 22 | 22 | 267 | 0 | 267 |
| 18 | 657.1-.8 Insurance - General Liability | 45 | 43 | 47 | 47 | 46 | 46 | 46 | 46 | 46 | 47 | 45 | 46 | 549 | 114 | 663 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 30 | 28 | 32 | 31 | 31 | 31 | 30 | 30 | 30 | 31 | 30 | 30 | 364 | 6 | 370 |
| 20 | 659.1-.8 Insurance - Other | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 55 | 0 | 55 |
| 21 | 660.1-.8 Advertising Expense | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 54 | 113 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 130 | 0 | 130 |
| 24 | 670.1-.8 Bad Debt Expense | 40 | 36 | 40 | 40 | 40 | 40 | 41 | 40 | 39 | 41 | 39 | 40 | 477 | 52 | 529 |
| 25 | 675.1-.8 Miscellaneous Expenses | 427 | 399 | 458 | 429 | 429 | 431 | 408 | 408 | 402 | 413 | 399 | 404 | 5,007 | 380 | 5,387 |
| 26 | TOTAL WATER O & M EXPENSES | 3,631 | 3,614 | 4,616 | 4,022 | 3,847 | 4,273 | 4,035 | 4,002 | 4,176 | 3,732 | 3,647 | 3,800 | 47,196 | 2,782 | 49,977 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.1-.6 Salaries & Wages - Employees | 682 | 606 | 751 | 681 | 706 | 696 | 666 | 667 | 646 | 669 | 647 | 664 | 8,082 | 385 | 8,467 |
| 2 | 603.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 Employee Pensions & Benefits (1) | 170 | 151 | 188 | 170 | 176 | 174 | 166 | 167 | 161 | 167 | 162 | 166 | 2,020 | 0 | 2,020 |
| 4 | 610.1-.6 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 Purchased Power | 505 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 5,972 | 0 | 5,972 |
| 6 | 616.1-.6 Fuel for Power Production | 0 | 0 | 0 | 89 | 0 | 0 | 0 | 0 | 0 | 82 | 0 | 0 | 170 | 0 | 170 |
| 7 | 618.1-.6 Chemicals | 0 | 0 | 0 | 99 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 0 | 201 | 0 | 201 |
| 8 | 620.1-.6 Materials & Supplies | 60 | 263 | 879 | 161 | 213 | 672 | 465 | 57 | 669 | 57 | 159 | 57 | 3,712 | 0 | 3,712 |
| 9 | 631.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.6 Contractual Services - Other | (5) | 1 | (8) | 0 | (1) | (2) | 6 | 230 | 6 | 5 | 6 | 6 | 246 | 43 | 289 |
| 14 | 641.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 Rental of Equipment | 1 | 0 | 1 | 51 | 1 | 1 | 0 | 51 | 0 | 0 | 0 | 0 | 107 | 0 | 107 |
| 16 | 650.1-.6 Transportation Expense | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 477 | 0 | 477 |
| 17 | 656.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.1-.6 Insurance - Workman's Comp (2) | 12 | 10 | 13 | 12 | 12 | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 138 | 0 | 138 |
| 20 | 659.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 Miscellaneous Expenses | 105 | 94 | 125 | 96 | 101 | 107 | 79 | 80 | 79 | 81 | 80 | 78 | 1,107 | 0 | 1,107 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | 1,570 | 1,663 | 2,485 | 1,899 | 1,745 | 2,196 | 1,930 | 1,901 | 2,109 | 1,610 | 1,601 | 1,519 | 22,232 | 428 | 22,660 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

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

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Schedule: B-5(W)
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Preparer: Kimball

| Line No. | Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.7 Salaries & Wages - Employees | 305 | 278 | 308 | 306 | 307 | 303 | 311 | 308 | 300 | 312 | 301 | 307 | 3,646 | 377 | 4,023 |
| 2 | 603.7 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 Employee Pensions & Benefits (1) | 76 | 69 | 77 | 76 | 77 | 76 | 78 | 77 | 75 | 78 | 75 | 77 | 911 | 51 | 962 |
| 4 | 610.7 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 Purchased Power | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 |
| 6 | 616.7 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 Materials & Supplies | 16 | 15 | 16 | 16 | 16 | 16 | 17 | 16 | 16 | 17 | 16 | 16 | 194 | 20 | 214 |
| 9 | 631.7 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 Transportation Expense | 11 | 10 | 12 | 12 | 12 | 11 | 12 | 12 | 11 | 12 | 11 | 12 | 137 | 17 | 154 |
| 17 | 656.7 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 Insurance - Workman's Comp (2) | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 62 | 3 | 66 |
| 20 | 659.7 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 Bad Debt Expense | 40 | 36 | 40 | 40 | 40 | 40 | 41 | 40 | 39 | 41 | 39 | 40 | 477 | 52 | 529 |
| 25 | 675.7 Miscellaneous Expenses | 100 | 91 | 101 | 100 | 101 | 99 | 102 | 101 | 99 | 102 | 99 | 101 | 1,197 | 69 | 1,266 |
| 26 | TOTAL WATER ALLOCATED CUST ACCTS EXP. | 554 | 506 | 561 | 557 | 559 | 551 | 567 | 561 | 546 | 567 | 547 | 560 | 6,637 | 590 | 7,226 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

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

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Schedule: B-5(W)
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Preparer: Kimball

| Line No. | (1) Account No. | Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 601.8 | Salaries & Wages - Employees | 787 | 755 | 820 | 818 | 806 | 796 | 803 | 804 | 794 | 812 | 782 | 794 | 9,570 | 741 | 10,312 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 197 | 189 | 205 | 204 | 201 | 199 | 201 | 201 | 198 | 203 | 196 | 199 | 2,392 | 71 | 2,463 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 13 | 13 | 14 | 14 | 14 | 13 | 14 | 14 | 13 | 14 | 13 | 13 | 161 | 22 | 183 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 36 | 35 | 38 | 37 | 37 | 36 | 37 | 37 | 36 | 37 | 36 | 36 | 439 | 94 | 533 |
| 9 | 631.8 | Contractual Services - Eng. | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 73 | 0 | 73 |
| 10 | 632.8 | Contractual Services - Acct. | 32 | 31 | 33 | 33 | 33 | 32 | 33 | 33 | 32 | 33 | 32 | 32 | 390 | 0 | 390 |
| 11 | 633.8 | Contractual Services - Legal | 19 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 20 | 19 | 19 | 235 | 0 | 235 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 50 | 48 | 52 | 52 | 51 | 50 | 51 | 51 | 50 | 51 | 50 | 50 | 606 | 282 | 888 |
| 14 | 641.8 | Rental of Real Building/Real Property | 29 | 27 | 30 | 30 | 29 | 29 | 29 | 29 | 29 | 30 | 28 | 29 | 348 | 55 | 403 |
| 15 | 642.8 | Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 9 | 25 |
| 16 | 650.8 | Transportation Expense | 14 | 13 | 15 | 15 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 170 | 8 | 179 |
| 17 | 656.8 | Insurance - Vehicle | 22 | 21 | 23 | 23 | 22 | 22 | 22 | 22 | 22 | 23 | 22 | 22 | 267 | 0 | 267 |
| 18 | 657.8 | Insurance - General Liability | 45 | 43 | 47 | 47 | 46 | 46 | 46 | 46 | 46 | 47 | 45 | 46 | 549 | 114 | 663 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 13 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 164 | 2 | 166 |
| 20 | 659.8 | Insurance - Other | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 55 | 0 | 55 |
| 21 | 660.8 | Advertising Expense | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 54 | 113 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 130 | 0 | 130 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 222 | 213 | 232 | 231 | 228 | 225 | 227 | 227 | 224 | 229 | 221 | 224 | 2,704 | 311 | 3,015 |
| 26 | | TOTAL WATER ALLOCATED A & G EXPENSES | 1,506 | 1,446 | 1,570 | 1,566 | 1,543 | 1,524 | 1,538 | 1,540 | 1,520 | 1,554 | 1,498 | 1,521 | 18,328 | 1,765 | 20,092 |

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.

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Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

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

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Schedule: B-5(W)
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Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.1-.8 Salaries & Wages - Employees | 21,413 | 1,257 | (1,371) | 21,296 | 0 | 322 | 167 | 0 | 0 | 1,015 | 1,504 | 22,802 |
| 2 | *603.1-.8 Salaries & Wages - Officers, Etc.* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.8 Employee Pensions & Benefits (1) | 5,317 | 5 | 0 | 5,323 | 0 | 81 | 42 | 0 | 0 | 0 | 122 | 5,445 |
| 4 | 610.1-.8 Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.8 Purchased Power | 6,163 | 0 | (18) | 6,145 | 0 | 22 | 0 | 0 | 0 | 0 | 22 | 6,167 |
| 6 | 616.1-.8 Fuel for Power Production | 167 | 3 | (0) | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 7 | 618.1-.8 Chemicals | 197 | 4 | 0 | 201 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 201 |
| 8 | 620.1-.8 Materials & Supplies | *4,325* | *84* | (65) | *4,344* | *0* | 39 | *54* | 21 | 0 | 0 | 114 | 4,459 |
| 9 | 631.1-.8 Contractual Services - Eng. | 79 | 2 | (8) | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73 |
| 10 | 632.1-.8 Contractual Services - Acct. | 422 | 8 | (40) | 390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 390 |
| 11 | 633.1-.8 Contractual Services - Legal | 254 | 5 | (24) | 235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 235 |
| 12 | 634.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.1-.8 Contractual Services - Other | 897 | 17 | (62) | 852 | 0 | 100 | 182 | 43 | 0 | 0 | 325 | 1,177 |
| 14 | 641.1-.8 Rental of Real Building/Real Property | 377 | 7 | (36) | 348 | 0 | 55 | *0* | *0* | *0* | 0 | 55 | 403 |
| 15 | 642.1-.8 Rental of Equipment | 122 | 2 | (2) | 123 | 0 | 8 | 1 | 0 | 0 | 0 | 9 | 132 |
| 16 | 650.1-.8 Transportation Expense | 801 | 16 | (32) | 785 | 0 | 26 | 0 | 0 | 0 | 0 | 26 | 810 |
| 17 | 656.1-.8 Insurance - Vehicle | 289 | 6 | (28) | 267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267 |
| 18 | 657.1-.8 Insurance - General Liability | 595 | 12 | (57) | 549 | 0 | 114 | 0 | 0 | 0 | 0 | 114 | 663 |
| 19 | 658.1-.8 Insurance - Workman's Comp (2) | 383 | (19) | 0 | 364 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 370 |
| 20 | 659.1-.8 Insurance - Other | 59 | 1 | (6) | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 21 | 660.1-.8 Advertising Expense | 64 | 1 | (6) | 59 | 0 | 0 | 54 | 0 | 0 | 0 | 54 | 113 |
| 22 | 666.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.1-.8 Reg. Comm. Exp. - Other | 143 | 0 | (14) | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130 |
| 24 | 670.1-.8 Bad Debt Expense | 517 | 0 | (39) | 477 | 0 | 52 | 0 | 0 | 0 | 0 | 52 | 529 |
| 25 | *675.1-.8 Miscellaneous Expenses* | 5,309 | 104 | (404) | 5,008 | 0 | 180 | 201 | 0 | 0 | 0 | 380 | 5,388 |
| 26 | **TOTAL WATER O & M EXPENSES** | 47,894 | 1,515 | (2,213) | 47,196 | 0 | 1,003 | 701 | 64 | 0 | 1,015 | 2,782 | 49,979 |

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).

Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

**Company: SSU / Hillsborough / Vairico 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: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

**FPSC**
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

| Line No. | Account No. and Name | (1) | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of 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 Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| 1 | 601.1-.6 | Salaries & Wages - Employees | 7,634 | 448 | (0) | 8,082 | 0 | 0 | 0 | 0 | 0 | 385 | 385 | 8,467 |
| 2 | 603.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.1-.6 | Employee Pensions & Benefits (1) | 1,896 | 124 | 0 | 2,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,020 |
| 4 | 610.1-.6 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.1-.6 | Purchased Power | 5,972 | 0 | 0 | 5,972 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,972 |
| 6 | 616.1-.6 | Fuel for Power Production | 167 | 3 | (0) | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 7 | 618.1-.6 | Chemicals | 197 | 4 | 0 | 201 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 201 |
| 8 | 620.1-.6 | Materials & Supplies | 3,641 | 71 | 0 | 3,712 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,712 |
| 9 | 631.1-.6 | Contractual Services - Eng. | 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 |
| 11 | 633.1-.6 | Contractual Services - Legal | 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 |
| 13 | 635.1-.6 | Contractual Services - Other | 241 | 5 | 0 | 246 | 0 | 0 | 0 | 43 | 0 | 0 | 43 | 289 |
| 14 | 641.1-.6 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.1-.6 | Rental of Equipment | 105 | 2 | (0) | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107 |
| 16 | 650.1-.6 | Transportation Expense | 468 | 9 | (0) | 477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 477 |
| 17 | 656.1-.6 | Insurance - Vehicle | 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 |
| 19 | 658.1-.6 | Insurance - Workman's Comp (2) | 137 | 1 | 0 | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 |
| 20 | 659.1-.6 | Insurance - Other | 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 |
| 22 | 666.1-.6 | Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 24 | 670.1-.6 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.1-.6 | Miscellaneous Expenses | 1,085 | 21 | 0 | 1,107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,107 |
| 26 | **TOTAL WATER DIRECT O & M EXPENSES** | | 21,543 | 689 | 1 | 22,232 | 0 | 0 | 0 | 43 | 0 | 385 | 428 | 22,660 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
### *UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)*

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

**FPSC**
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of 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 Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | | |
| 1 | 601.7 | Salaries & Wages - Employees | 3,801 | 223 | (378) | 3,646 | 0 | 204 | 0 | 0 | 0 | 174 | 377 | 4,023 |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.7 | Employee Pensions & Benefits (1) | 944 | (33) | 0 | 911 | 0 | 51 | 0 | 0 | 0 | 0 | 51 | 962 |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.7 | Purchased Power | 13 | 0 | (1) | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.7 | Materials & Supplies | 210 | 4 | (20) | 194 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 214 |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 650.7 | Transportation Expense | 149 | 3 | (14) | 137 | 0 | 17 | 0 | 0 | 0 | 0 | 17 | 154 |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 658.7 | Insurance - Workman's Comp (2) | 68 | (6) | 0 | 62 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 66 |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 670.7 | Bad Debt Expense | 517 | 0 | (39) | 477 | 0 | 52 | 0 | 0 | 0 | 0 | 52 | 529 |
| 25 | 675.7 | Miscellaneous Expenses | 1,296 | 25 | (124) | 1,197 | 0 | 69 | 0 | 0 | 0 | 0 | 69 | 1,266 |
| 26 | | **TOTAL WATER O & M EXPENSES** | 6,997 | 217 | (577) | 6,637 | 0 | 416 | 0 | 0 | 0 | 174 | 590 | 7,226 |

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).*



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

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

**FPSC**
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of 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 Adjusted O & M |
| 1 | 601.8 | Salaries & Wages - Employees | 9,978 | 586 | (993) | 9,570 | 0 | 119 | 167 | 0 | 0 | 456 | 741 | 10,312 |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 604.8 | Employee Pensions & Benefits (1) | 2,478 | (86) | 0 | 2,392 | 0 | 30 | 42 | 0 | 0 | 0 | 71 | 2,463 |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 615.8 | Purchased Power | 178 | 0 | (17) | 161 | 0 | 22 | 0 | 0 | 0 | 0 | 22 | 183 |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 620.8 | Materials & Supplies | 475 | 9 | (45) | 439 | 0 | 19 | 54 | 21 | 0 | 0 | 94 | 533 |
| 9 | 631.8 | Contractual Services - Eng. | 79 | 2 | (8) | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73 |
| 10 | 632.8 | Contractual Services - Acct. | 422 | 8 | (40) | 390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 390 |
| 11 | 633.8 | Contractual Services - Legal | 254 | 5 | (24) | 235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 235 |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 635.8 | Contractual Services - Other | 656 | 13 | (63) | 606 | 0 | 100 | 182 | 0 | 0 | 0 | 282 | 888 |
| 14 | 641.8 | Rental of Real Building/Real Property | 377 | 7 | (36) | 348 | 0 | 55 | 0 | 0 | 0 | 0 | 55 | 403 |
| 15 | 642.8 | Rental of Equipment | 17 | 0 | (2) | 16 | 0 | 8 | 1 | 0 | 0 | 0 | 9 | 25 |
| 16 | 650.8 | Transportation Expense | 185 | 4 | (18) | 170 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 179 |
| 17 | 656.8 | Insurance - Vehicle | 289 | 6 | (28) | 267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 267 |
| 18 | 657.8 | Insurance - General Liability | 595 | 12 | (57) | 549 | 0 | 114 | 0 | 0 | 0 | 0 | 114 | 663 |
| 19 | 658.8 | Insurance - Workman's Comp (2) | 178 | (15) | 0 | 164 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 166 |
| 20 | 659.8 | Insurance - Other | 59 | 1 | (6) | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 21 | 660.8 | Advertising Expense | 64 | 1 | (6) | 59 | 0 | 0 | 54 | 0 | 0 | 0 | 54 | 113 |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 143 | 0 | (14) | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130 |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 675.8 | Miscellaneous Expenses | 2,927 | 57 | (280) | 2,704 | 0 | 111 | 201 | 0 | 0 | 0 | 311 | 3,015 |
| 26 | | TOTAL WATER O & M EXPENSES | 19,355 | 618 | (1,636) | 18,328 | 0 | 587 | 701 | 21 | 0 | 456 | 1,765 | 20,092 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens 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 = $9,570 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).





Note: May not c[illegible]t due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
## SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

**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 1 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 % |
| 1 | 601.1-.8 | Salaries & Wages - Employees | 21,413 | 22,802 | 1,390 | 6.49% |
| 2 | 603.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.1-.8 | Employee Pensions & Benefits | 5,318 | 5,445 | 127 | 2.39% |
| 4 | 610.1-.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.1-.8 | Purchased Power | 6,163 | 6,167 | 4 | 0.06% |
| 6 | 616.1-.8 | Fuel for Power Production | 167 | 170 | 3 | 1.80% |
| 7 | 618.1-.8 | Chemicals | 197 | 201 | 4 | 2.03% |
| 8 | 620.1-.8 | Materials & Supplies | 4,326 | 4,459 | 133 | 3.08% |
| 9 | 631.1-.8 | Contractual Services - Eng. | 79 | 73 | (6) | (7.63%) |
| 10 | 632.1-.8 | Contractual Services - Acct. | 422 | 390 | (32) | (7.63%) |
| 11 | 633.1-.8 | Contractual Services - Legal | 254 | 235 | (19) | (7.63%) |
| 12 | 634.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.1-.8 | Contractual Services - Other | 897 | 1,177 | 280 | 31.27% |
| 14 | 641.1-.8 | Rental of Real Building/Real Property | 377 | 403 | 26 | 6.84% |
| 15 | 642.1-.8 | Rental of Equipment | 122 | 132 | 10 | 8.32% |
| 16 | 650.1-.8 | Transportation Expense | 801 | 810 | 9 | 1.14% |
| 17 | 656.1-.8 | Insurance - Vehicle | 289 | 267 | (22) | (7.63%) |
| 18 | 657.1-.8 | Insurance - General Liability | 595 | 663 | 69 | 11.54% |
| 19 | 658.1-.8 | Insurance - Workman's Comp | 383 | 370 | (14) | (3.65%) |
| 20 | 659.1-.8 | Insurance - Other | 59 | 55 | (5) | (7.63%) |
| 21 | 660.1-.8 | Advertising Expense | 64 | 113 | 49 | 75.65% |
| 22 | 666.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.1-.8 | Reg. Comm. Exp. - Other | 143 | 130 | (14) | (9.54%) |
| 24 | 670.1-.8 | Bad Debt Expense | 517 | 529 | 12 | 2.35% |
| 25 | 675.1-.8 | Miscellaneous Expenses | 5,308 | 5,388 | 80 | 1.51% |
| 26 | **TOTAL WATER O & M EXPENSES** | | 47,895 | 49,979 | 2,084 | 4.35% |
| 27 | **TOTAL ( LESS ACCTS 666 & 667)** | | 47,751 | 49,849 | 2,098 | 4.39% |

NOTE: See Volume II for variance explanations.

## 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)

| | (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 | 7,634 | 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 - CUSTOMER ACCOUNTS (.7) - 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 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

| | (1) | | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Account No. and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
| 1 | 601.7 | Salaries & Wages - Employees | 3,801 | 4,023 | 222 | 5.84% |
| 2 | 603.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.7 | Employee Pensions & Benefits | 944 | 962 | 18 | 1.91% |
| 4 | 610.7 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.7 | Purchased Power | 13 | 12 | (1) | (7.58%) |
| 6 | 616.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.7 | Materials & Supplies | 210 | 214 | 4 | 1.91% |
| 9 | 631.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 10 | 632.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 11 | 633.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 12 | 634.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 14 | 641.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 15 | 642.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 16 | 650.7 | Transportation Expense | 149 | 154 | 6 | 4.04% |
| 17 | 656.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 18 | 657.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 19 | 658.7 | Insurance - Workman's Comp | 68 | 66 | (2) | (2.94%) |
| 20 | 659.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 21 | 660.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 22 | 666.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 24 | 670.7 | Bad Debt Expense | 517 | 529 | 12 | 2.32% |
| 25 | 675.7 | Miscellaneous Expenses | 1,296 | 1,266 | (30) | (2.32%) |
| 26 | | **TOTAL WATER O & M EXPENSES** | 6,997 | 7,226 | 229 | 3.27% |
| 27 | | **TOTAL (LESS ACCTS 666 & 667)** | 6,997 | 7,226 | 229 | 3.27% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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 % |
| 1 | 601.8 | Salaries & Wages - Employees | 9,978 | 10,312 | 334 | 3.35% |
| 2 | 603.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 604.8 | Employee Pensions & Benefits | 2,478 | 2,463 | (15) | (0.61%) |
| 4 | 610.8 | Purchased Water | 0 | 0 | 0 | 0.00% |
| 5 | 615.8 | Purchased Power | 178 | 183 | 5 | 2.81% |
| 6 | 616.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 7 | 618.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 8 | 620.8 | Materials & Supplies | 475 | 533 | 58 | 12.22% |
| 9 | 631.8 | Contractual Services - Eng. | 79 | 73 | (6) | (7.55%) |
| 10 | 632.8 | Contractual Services - Acct. | 422 | 390 | (32) | (7.58%) |
| 11 | 633.8 | Contractual Services - Legal | 254 | 235 | (19) | (7.47%) |
| 12 | 634.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 13 | 635.8 | Contractual Services - Other | 656 | 888 | 232 | 35.38% |
| 14 | 641.8 | Rental of Real Building/Real Property | 377 | 403 | 26 | 6.89% |
| 15 | 642.8 | Rental of Equipment | 17 | 25 | 8 | 46.33% |
| 16 | 650.8 | Transportation Expense | 185 | 179 | (6) | (3.25%) |
| 17 | 656.8 | Insurance - Vehicle | 289 | 267 | (22) | (7.61%) |
| 18 | 657.8 | Insurance - General Liability | 595 | 663 | 69 | 11.60% |
| 19 | 658.8 | Insurance - Workman's Comp | 178 | 166 | (13) | (7.28%) |
| 20 | 659.8 | Insurance - Other | 59 | 55 | (5) | (8.47%) |
| 21 | 660.8 | Advertising Expense | 64 | 113 | 49 | 76.08% |
| 22 | 666.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 23 | 667.8 | Reg. Comm. Exp. - Other | 143 | 130 | (14) | (9.78%) |
| 24 | 670.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 25 | 675.8 | Miscellaneous Expenses | 2,927 | 3,015 | 88 | 3.01% |
| 26 | | **TOTAL WATER O & M EXPENSES** | 19,355 | 20,092 | 737 | 3.81% |
| 27 | | **TOTAL (LESS ACCTS 666 & 667)** | 19,211 | 19,963 | 751 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

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 [ ]

FPSC
Schedule: B-10
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Self employed | Hugh Gower | $300 | 20,000 | Testimony - CIAC Imputation |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $125 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) Total FPSC Filed | (B) Water | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | 0 | |
| 51 | Marco Island | Docket No. 920655-WS | $106,820 | 0 | |
| 52 | GIGA | Docket No. 920199-WS | $677,601 | 0 | |
| 53 | Lehigh | Docket No. 911188-WS | $67,100 | 0 | |
| 54 | | | 854,174 | 0 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 | |
| 57 | Uniform Rate Investigation (See page 2 for detail) | | 432,089 | 0 | |
| 58 | | | 1,427,241 | 0 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * | |
| 60 | Annual Amortization | | $570,354 | $0 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * | |
| 64 | % of Total | | 100.000000% | 0.000000% * | |
| 65 | | | | | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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 [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Date | (2) Description | (3) Total Water Cost | (4) How often to repeat |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| 1 | **See Volume II for detailed support.** | | | |

## ALLOCATION OF EXPENSES - 1996

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

**FPSC**
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |

| 10 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 11 | | | |
| 12 | (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-1 (W) |
| 13 | | | |
| 14 | (B) General Plant | Average No. of Customers (Total Company) | A-5 (W) |
| 15 | | | |
| 16 | (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-9 (W) |
| 17 | | | |
| 18 | (D) Working Capital | Average No. of Customers (Total Company) | A-17 (W) |
| 19 | | | |
| 20 | (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-1 (W) |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |

| 28 | Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|---|
| 29 | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 31 | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-5 (W) |
| 33 | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-16 (W) |
| 35 | | | |
| 36 | (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-5 (W) |
| 37 | | | |
| 38 | (E) Property Taxes | Net Taxable Value | B-15(W) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | DEPRECIATION RATE | | 1996 DEPRECIATION EXPENSE | | | 1996 USED & USEFUL DEPRECIATION EXPENSE | | |
| Line No. | Account No. | Name | 1998 Avg. Adj. PIS | Life | Rate (%) | Per Books | Utility Adjustment | Adjusted Depreciation Expense | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful Depreciation Exp. |
| 1 | | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 301.1 | Organization | 2,095 | 40 | 2.50% | 52 | 0 | 52 | 0.00% | 0 | 52 |
| 3 | 302.1 | Franchise | 6,546 | 40 | 2.50% | 164 | 0 | 164 | 0.00% | 0 | 164 |
| 4 | 339.1 | Other Plant & Misc. | 222 | 25 | 4.00% | 9 | 0 | 9 | 0.00% | 0 | 9 |
| 5 | | **SOURCE OF SUPPLY & PUMPING** | | | | | | | | | |
| 6 | 303.2 | Land & Land Rights | 4,195 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 304.2 | Structures & Improvements | 11,980 | 33 | 3.03% | 363 | 0 | 363 | 0.00% | 0 | 363 |
| 8 | 305.2 | Collect. & Impound. | 27 | 50 | 2.00% | 1 | 0 | 1 | 0.00% | 0 | 1 |
| 9 | 306.2 | Lake, River & Other | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 10 | 307.2 | Wells & Springs | 11,218 | 30 | 3.33% | 374 | 0 | 374 | 0.00% | 0 | 374 |
| 11 | 308.2 | Infiltration Galleries | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12 | 309.2 | Supply Mains | 75 | 35 | 2.86% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 13 | 310.2 | Power Generation Equpi. | 50,528 | 20 | 5.00% | 2,526 | 0 | 2,526 | 0.00% | 0 | 2,526 |
| 14 | 311.2 | Pumping Equipment | 43,618 | 20 | 5.00% | 2,181 | 0 | 2,181 | 0.00% | 0 | 2,181 |
| 15 | 339.2 | Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 16 | | **WATER TREATMENT PLANT** | | | | | | | | | |
| 17 | 303.3 | Land & Land Rights | 25 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 18 | 304.3 | Structures & Improvements | 11,789 | 33 | 3.03% | 357 | 0 | 357 | 0.00% | 0 | 357 |
| 19 | 320.3 | Water Treatment Equip. | 7,977 | 22 | 4.55% | 363 | 0 | 363 | 0.00% | 0 | 363 |
| 20 | 321.3 | Permeators | 0 | 5 | 20.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 21 | 339.3 | Other Plant & Misc. | 848 | 25 | 4.00% | 34 | 0 | 34 | 0.00% | 0 | 34 |
| 22 | | **TRANSMISSION & DISTRIBUTION** | | | | | | | | | |
| 23 | 303.4 | Land & Land Rights | 5 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 24 | 304.4 | Structures & Improvements | 0 | 33 | 3.03% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 25 | 330.4 | Distr. Reservoirs | 3,520 | 37 | 2.70% | 95 | 0 | 95 | 0.00% | 0 | 95 |
| 26 | 331.4 | Transmission & Distribution | 10,398 | 43 | 2.33% | 242 | 0 | 242 | 0.56% | 1 | 241 |
| 27 | 333.4 | Services | 8,914 | 40 | 2.50% | 223 | 0 | 223 | 0.00% | 0 | 223 |
| 28 | 334.4 | Meters & Meter Installation | 12,695 | 20 | 5.00% | 635 | 0 | 635 | 0.00% | 0 | 635 |
| 29 | 335.4 | Hydrants | 238 | 45 | 2.22% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 30 | 339.4 | Other Plant & Misc. | 0 | 25 | 4.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 31 | | **GENERAL PLANT** | | | | | | | | | |
| 32 | 303.5 | Land & Land Rights | 1,011 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 33 | 304.5 | Structures & Improvements | 10,309 | 40 | 2.50% | 258 | 0 | 258 | 0.00% | 0 | 258 |
| 34 | 340.5 | Office Furniture & Equipment | 6,371 | 15 | 6.67% | 425 | 0 | 425 | 0.00% | 0 | 425 |
| 35 | 340.51 | Computer Equipment | 16,959 | 6 | 16.67% | 2,827 | 0 | 2,827 | 0.00% | 0 | 2,827 |
| 36 | 341.5 | Transportation Equipment | 9,784 | 6 | 16.67% | 1,631 | 0 | 1,631 | 0.00% | 0 | 1,631 |
| 37 | 342.5 | Stores Equipment | 92 | 18 | 5.56% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 38 | 343.5 | Tools, Shop & Garage | 3,551 | 16 | 6.25% | 222 | 0 | 222 | 0.00% | 0 | 222 |
| 39 | 344.5 | Laboratory Equipment | 3,220 | 15 | 6.67% | 215 | 0 | 215 | 0.00% | 0 | 215 |
| 40 | 345.5 | Power Operated Equipment | 4,067 | 12 | 8.33% | 339 | 0 | 339 | 0.00% | 0 | 339 |
| 41 | 346.5 | Communication Equipment | 1,845 | 10 | 10.00% | 185 | 0 | 185 | 0.00% | 0 | 185 |
| 42 | 347.5 | Miscellaneous Equipment | 830 | 15 | 6.67% | 55 | 0 | 55 | 0.00% | 0 | 55 |
| 43 | 348.5 | Other Tangible Plant | 1,562 | 10 | 10.00% | 156 | 0 | 156 | 0.00% | 0 | 156 |
| 44 | | **INTANGIBLE PLANT** | 8,863 | | 2.54% | 225 | 0 | 225 | 0.00% | 0 | 225 |
| 45 | | **SUPPLY & PUMPING** | 121,642 | | 4.48% | 5,447 | 0 | 5,447 | 0.00% | 0 | 5,447 |
| 46 | | **WATER TREATMENT PLANT** | 20,639 | | 3.65% | 754 | 0 | 754 | 0.00% | 0 | 754 |
| 47 | | **TRANSMISSION & DISTRIBUTION** | 35,770 | | 3.35% | 1,200 | 0 | 1,200 | 0.08% | 1 | 1,199 |
| 48 | | **GENERAL PLANT** | 59,602 | | 10.60% | 6,318 | 0 | 6,318 | 0.00% | 0 | 6,318 |
| 49 | | **TOTAL DEPRECIATION EXPENSE** | 246,515 | | 5.66% | 13,944 | 0 | 13,944 | 0.01% | 1 | 13,943 |
| 50 | | **LESS: AMORTIZATION OF CIAC** | | | | (2) | 0 | (2) | | 0 | (2) |
| 51 | | **NET DEPRECIATION EXPENSE - WATER** | | | | 13,942 | 0 | 13,942 | | 1 | 13,941 |

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| | WATER | | | | | | Composite | | |
| Line No. | CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 0 | 4.45% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2 | Line/Main Extension Fees | 0 | 2.32% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | Meter Installation Fees | 40 | 5.00% | 2 | 0 | 2 | 0.00% | 0 | 2 |
| 4 | Contributed Lines | 0 | 2.32% | 0 | 0 | 0 | 0.08% | 0 | 0 |
| 5 | Contributed Property Other Than Lines | 0 | 4.26% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | Service Installation Fees | 0 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | TOTAL WATER CIAC AMORT. EXP. | 40 | | 2 | 0 | 2 | | 0 | 2 |

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)





Note: May not cross foot due to rounding.

## SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

| Line No. | (1) WATER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 304.2 Structures & Improvements | 11,980 | 363 | 3.03% |
| 3 | 305.2 Collecting & Impounding reservoirs | 27 | 1 | 3.70% |
| 4 | 306.2 Lake, River & Other Intakes | 0 | 0 | 0.00% |
| 5 | 307.2 Wells & Springs | 11,218 | 374 | 3.33% |
| 6 | 308.2 Infiltration Galleries & Tunnels | 0 | 0 | 0.00% |
| 7 | 309.2 Supply Mains | 75 | 2 | 2.67% |
| 8 | 310.2 Power Generation Equipment | 50,528 | 2,526 | 5.00% |
| 9 | 311.2 Pumping Equipment | 43,618 | 2,181 | 5.00% |
| 10 | 339.2 Other Plant & Miscellaneous | 0 | 0 | 0.00% |
| 11 | 304.3 Structures & Improvements | 11,789 | 357 | 3.03% |
| 12 | 320.3 Water Treatment Equipment | 7,977 | 363 | 4.55% |
| 13 | 321.3 Permeators | 0 | 0 | 0.00% |
| 14 | 339.3 Other Plant & Miscellaneous | 848 | 34 | 4.01% |
| 15 | 330.4 Distribution Reservoirs | 3,520 | 95 | 2.70% |
| 16 | **COMPOSITE RATE** | 141,580 | 6,296 | 4.45% |
| 17 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 18 | 304.4 Structures & Improvements | 0 | 0 | 0.00% |
| 19 | 331.4 Transmission & Distribution | 10,398 | 242 | 2.33% |
| 20 | 335.4 Hydrants | 238 | 5 | 2.10% |
| 21 | 339.4 Other Plant & Miscellaneous | 0 | 0 | 0.00% |
| 22 | **COMPOSITE RATE** | 10,636 | 247 | 2.32% |
| 23 | **METER INSTALLATION FEES:** | | | |
| 24 | 334.4 Meters & Meter Installation | 12,695 | 635 | 5.00% |
| 25 | **COMPOSITE RATE** | 12,695 | 635 | 5.00% |
| 26 | **SERVICE INSTALLATION FEES:** | | | |
| 27 | 333.4 Services | 8,914 | 223 | 2.50% |
| 28 | **COMPOSITE RATE** | 8,914 | 223 | 2.50% |
| 29 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 30 | Plant Capacity Fees (Line 16) | 141,580 | 6,296 | 4.45% |
| 31 | Line/Main Extension Fees & Contributed Lines (Line 22) | 10,636 | 247 | 2.32% |
| 32 | Meter Installation Fees (Line 25) | 12,695 | 635 | 5.00% |
| 33 | Service Installation Fees (Line 28) | 8,914 | 223 | 2.50% |
| 34 | **COMPOSITE RATE** | 173,825 | 7,401 | 4.26% |

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1994 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 2,792 | 0 | 2,792 | B-4(W) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 1,704 | 120 | 1,824 | B-5(W) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL PAYROLL TAXES** | 1,704 | 120 | 1,824 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 3,472 | 0 | 3,472 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 3,472 | 0 | 3,472 | | |
| 10 | Non-used & Useful Percent | | | 0.02% | A-5(W)7/7 | |
| 11 | Non-used & Useful Amount | 0 | (1) | (1) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 3,472 | (1) | 3,471 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL OTHER** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 7,968 | 119 | 8,088 | | B-1(W)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Hillsborough / Valrico Hills**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

**FPSC**
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| Line No. | ITEM | Per Books | Utility Test Year Adjustments | Adjusted Test Year | Supporting Schedules |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 62,049 | 0 | 62,049 | B-4(W) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 47,196 | 2,782 | 49,979 | B-5(W) |
| 5 | Depreciation Expense Net of CIAC Amort. | 13,941 | 0 | 13,941 | B-13(W) |
| 6 | Amortization | 0 | 0 | 0 | B-18(W), A-21(S) |
| 7 | Taxes Other Than Income | 7,968 | 119 | 8,088 | B-15(W) |
| 8 | Pre-Tax Operating Expenses | 69,106 | 2,902 | 72,007 | |
| 9 | **PRE-TAX OPERATING INCOME** | (7,057) | (2,902) | (9,958) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (7,057) | (2,902) | (9,958) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | *Rate Base* | 165,828 | 0 | 165,828 | A-1(W) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(W) |
| 16 | Total Interest Expense | 8,772 | 0 | 8,772 | C-3 |
| 17 | *Net Taxable Income (L11 - L16)* | (15,829) | (2,902) | (18,730) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-1(W)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (6,106) | (1,119) | (7,225) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 372 | 0 | 372 | C-1(W) |
| 22 | Investment Tax Credit | 53 | 0 | 53 | C-7(W) |
| 23 | **TOTAL INCOME TAXES** | (6,531) | (1,119) | (7,650) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (W) | |
| 2 | Last Authorized Amortization Rate | | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | |
| 4 | Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-1 (W) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Rate (%) | 0.01% | 0.00% | 0.01% | B-13 (W) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |



Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**Company: SSU / Total Reverse Osmosis Treatment**
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: Provide the calculation of net operating income for the test year.
*If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.*

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 7,984,931 | 0 | 7,984,931 | 3,662,131 | 11,647,062 | 45.86% | B-4(W),B-3(W) |
| 3 | Other Revenue | 30,770 | 0 | 30,770 | 0 | 30,770 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 8,015,701 | 0 | 8,015,701 | 3,662,131 | 11,677,832 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | Operation and Maintenance | 2,885,576 | 42,189 | 2,927,764 | 0 | 2,927,764 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 1,806,263 | 0 | 1,806,263 | 0 | 1,806,263 | | B-13(W) |
| 8 | Amortization | 0 | 293,162 | 293,162 | 0 | 293,162 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 1,191,905 | 4,641 | 1,196,546 | 164,796 (A) | 1,361,342 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (73,685) | (141,434) | (215,119) | 1,349,097 (B) | 1,133,978 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 5,810,058 | 198,557 | 6,008,616 | 1,513,893 | 7,522,509 | | |
| 12 | **NET OPERATING INCOME** | 2,205,643 | (198,557) | 2,007,085 | 2,148,238 | 4,155,323 | | |
| 13 | **RATE BASE** | 39,782,896 | 503,874 | 40,286,770 | | 40,286,770 | | A-1(W) |
| 14 | **RATE OF RETURN** | 5.54% | | 4.98% | | 10.32% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for the Reverse Osmosis Treatment Plants. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for the Reverse Osmosis Treatment Plants assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.



Note: May not cross foot due to rounding.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**Company: SSU / Total Reverse Osmosis Treatment**
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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 7,984,931 | 0 | 7,984,931 | 3,663,943 | | 11,648,874 | 45.89% | B-4(W),B-3(W) |
| 3 | Other Revenue | 30,770 | 0 | 30,770 | 0 | | 30,770 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 8,015,701 | 0 | 8,015,701 | 3,663,943 | | 11,679,644 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 2,885,576 | 42,189 | 2,927,764 | 0 | | 2,927,764 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 1,806,263 | 0 | 1,806,263 | 0 | | 1,806,263 | | B-13(W) |
| 8 | Amortization | 0 | 293,162 | 293,162 | 0 | | 293,162 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 1,191,905 | 4,641 | 1,196,546 | 164,878 | (A) | 1,361,424 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (73,685) | (141,434) | (215,119) | 1,349,764 | (B) | 1,134,645 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 5,810,058 | 198,557 | 6,008,616 | 1,514,642 | | 7,523,258 | | |
| 12 | **NET OPERATING INCOME** | 2,205,643 | (198,557) | 2,007,085 | 2,149,301 | | 4,156,386 | | |
| 13 | **RATE BASE** | 39,782,896 | 503,874 | 40,286,770 | | | 40,286,770 | | A-1(W) |
| 14 | **RATE OF RETURN** | 5.54% | | 4.98% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

**Company: SSU / Total Reverse Osmosis Treatment**
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: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 12.25% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 10.32% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 40,286,770 | 40,286,770 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 4,156,386 | 4,155,323 | | |
| 7 | Adjusted Income Under Present Rates | 2,007,085 | 2,007,085 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 2,149,301 | 2,148,238 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 3,499,066 | 3,497,335 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 3,663,943 | 3,662,131 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 3,499,066 | 3,497,335 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 1,349,765 | 1,349,097 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 164,877 | 164,796 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 2,149,301 | 2,148,238 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**Company: SSU / Charlotte/Lee / Burnt Store**
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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| (1) | | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 188,278 | 0 | 188,278 | 462,515 | | 650,793 | 245.66% | B-4(W),B-3(W) |
| 3 | *Other Revenue* | 4,955 | 0 | 4,955 | 0 | | 4,955 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 193,233 | 0 | 193,233 | 462,515 | | 655,748 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 205,011 | 4,953 | 209,964 | 0 | | 209,964 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 180,941 | 0 | 180,941 | 0 | | 180,941 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 84,260 | (1,140) | 83,121 | 20,813 | (A) | 103,934 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (193,459) | (4,420) | (197,878) | 170,386 | (B) | (27,492) | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 276,754 | (606) | 276,148 | 191,199 | | 467,347 | | |
| 12 | **NET OPERATING INCOME** | (83,521) | 606 | (82,915) | 271,316 | | 188,401 | | |
| 13 | **RATE BASE** | 3,659,715 | 144,499 | 3,804,214 | | | 3,804,214 | | A-1(W) |
| 14 | ***RATE OF RETURN*** | (2.28%) | | (2.18%) | | | 4.95% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**Company: SSU / Charlotte/Lee / Burnt Store**
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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase | | (6) Required Income | (7) Required Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 188,278 | 0 | 188,278 | 810,414 | | 998,692 | 430.43% | B-4(W),B-3(W) |
| 3 | Other Revenue | 4,955 | 0 | 4,955 | 0 | | 4,955 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 193,233 | 0 | 193,233 | 810,414 | | 1,003,647 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 205,011 | 4,953 | 209,964 | 0 | | 209,964 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 180,941 | 0 | 180,941 | 0 | | 180,941 | | B-13(W) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 84,260 | (1,140) | 83,121 | 36,469 | (A) | 119,590 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | (193,459) | (4,420) | (197,878) | 298,549 | (B) | 100,671 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 276,754 | (606) | 276,148 | 335,018 | | 611,166 | | |
| 12 | **NET OPERATING INCOME** | (83,521) | 606 | (82,915) | 475,396 | | 392,481 | | |
| 13 | **RATE BASE** | 3,659,715 | 144,499 | 3,804,214 | | | 3,804,214 | | A-1(W) |
| 14 | **RATE OF RETURN** | (2.28%) | | (2.18%) | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

**Company: SSU / Charlotte/Lee / Burnt Store**
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: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

**FPSC**
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | *Return on Equity (%)* | 12.25% | -1.12% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 4.95% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 3,804,214 | 3,804,214 | A-1(W) | |
| 6 | *Required / Requested Income (L3 x L5)* | 392,481 | 188,401 | | |
| 7 | Adjusted Income Under Present Rates | (82,915) | (82,915) | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 475,396 | 271,316 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 773,945 | 441,702 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 810,414 | 462,515 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 773,945 | 441,702 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 298,549 | 170,366 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 36,469 | 20,813 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 475,396 | 271,316 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost | (4) |
|---|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% | |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% | |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% | |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% | |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% | |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% | |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) | |
| 28 | TOTAL | 100.00% | | 10.32% | |

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## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| Line No. | (1) Description | (2) 1996 PRESENT OPERATING INCOME Income Per Books | (3) Utility Adjustments | (4) Utility Adjusted Income | (5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase | (6) Requested Income | (7) Requested Revenue Increase % | (8) Supporting Schedules |
|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING REVENUES:** | | | | | | | |
| 2 | Water Sales | 7,796,653 | 0 | 7,796,653 | 3,199,616 | 10,996,269 | 41.04% | B-4(W),B-3(W) |
| 3 | Other Revenue | 25,815 | 0 | 25,815 | 0 | 25,815 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 7,822,468 | 0 | 7,822,468 | 3,199,616 | 11,022,084 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | |
| 6 | *Operation and Maintenance* | 2,680,565 | 37,235 | 2,717,800 | 0 | 2,717,800 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 1,625,322 | 0 | 1,625,322 | 0 | 1,625,322 | | B-13(W) |
| 8 | Amortization | 0 | 293,162 | 293,162 | 0 | 293,162 | | B-18(W),A-21(W) |
| 9 | Taxes Other Than Income | 1,107,645 | 5,781 | 1,113,425 | 143,983 (A) | 1,257,408 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 119,773 | (137,014) | (17,241) | 1,178,711 (B) | 1,161,470 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 5,533,305 | 199,163 | 5,732,468 | 1,322,694 | 7,055,162 | | |
| 12 | **NET OPERATING INCOME** | 2,289,163 | (199,163) | 2,090,000 | 1,876,922 | 3,966,922 | | |
| 13 | ***RATE BASE*** | *36,123,180* | *359,375* | *36,482,555* | | 36,482,555 | | A-1(W) |
| 14 | **RATE OF RETURN** | 6.34% | | 5.73% | | 10.87% | | D-1(W) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) *Refer to Volume III, Book 1 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant.* The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF WATER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

**FPSC**
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES:** | | | | | | | | |
| 2 | Water Sales | 7,796,653 | 0 | 7,796,653 | 2,853,529 | | 10,650,182 | 36.60% | B-4(W),B-3(W) |
| 3 | Other Revenue | 25,815 | 0 | 25,815 | 0 | | 25,815 | | B-4(W) |
| 4 | **TOTAL OPERATING REVENUES** | 7,822,468 | 0 | 7,822,468 | 2,853,529 | | 10,675,997 | | |
| 5 | **OPERATING EXPENSES:** | | | | | | | | |
| 6 | Operation and Maintenance | 2,680,565 | 37,235 | 2,717,800 | 0 | | 2,717,800 | | B-5(W) |
| 7 | Depreciation net of CIAC Amort | 1,625,322 | 0 | 1,625,322 | 0 | | 1,625,322 | | B-13(W) |
| 8 | Amortization | 0 | 293,162 | 293,162 | 0 | | 293,162 | | B-18(W), A-21(W) |
| 9 | Taxes Other Than Income | 1,107,645 | 5,781 | 1,113,425 | 128,409 | (A) | 1,241,834 | | B-15(W),B-1(W)3/3 |
| 10 | Provision for Income Taxes | 119,773 | (137,014) | (17,241) | 1,051,215 | (B) | 1,033,974 | | B-16(W),B-1(W)3/3 |
| 11 | **TOTAL OPERATING EXPENSES** | 5,533,305 | 199,163 | 5,732,468 | 1,179,624 | | 6,912,092 | | |
| 12 | **NET OPERATING INCOME** | 2,289,163 | (199,163) | 2,090,000 | 1,673,905 | | 3,763,905 | | |
| 13 | **RATE BASE** | 36,123,180 | 359,375 | 36,482,555 | | | 36,482,555 | | A-1(W) |
| 14 | **RATE OF RETURN** | 6.34% | | 5.73% | | | 10.32% | | D-1(W) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **RETURNS:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 13.66% | D-1(W) | |
| 3 | Rate of Return (%) | 10.32% | 10.87% | D-1(W) | |
| 4 | **REVENUE ADJUSTMENTS:** | | | | |
| 5 | Rate Base | 36,482,555 | 36,482,555 | A-1(W) | |
| 6 | Required / Requested Income (L3 x L5) | 3,763,905 | 3,966,922 | | |
| 7 | Adjusted Income Under Present Rates | 2,090,000 | 2,090,000 | B-1(W)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 1,673,905 | 1,876,922 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 2,725,120 | 3,055,633 | | |
| 11 | RAF Conversion Factor | 95.50% | 95.50% | | |
| 12 | **REVENUE ADJ. WITH RAF (L10 / L11)** | 2,853,529 | 3,199,616 | | B-1(W)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 2,725,120 | 3,055,633 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 1,051,215 | 1,178,711 | | B-1(W)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 128,409 | 143,983 | | B-1(W)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 1,673,905 | 1,876,922 | | B-1(W)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER RATE BASE - 1996
## SUMMARY

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Utility Plant in Service | 159,691,806 | 185,691 | 159,877,497 | A-6 (S) |
| 2 | Utility Land & Land Rights | 4,247,240 | 39,035 | 4,286,275 | A-6 (S) |
| 3 | Non-Used and Useful | (6,100,561) | 0 | (6,100,561) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (49,351,075) | 1,104,232 | (48,246,843) | A-10 (S) |
| 6 | CIAC | (59,832,623) | (21,295) | (59,853,918) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 17,711,308 | 0 | 17,711,308 | A-14 (S) |
| 9 | Acquisition Adjustments | (519,787) | 0 | (519,787) | A-20 (S) |
| 10 | Accumulated Amort. of Acq. Adjust. | 225,555 | 0 | 225,555 | A-20 (S) |
| 11 | Advances for Construction | (1,790,534) | 0 | (1,790,534) | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (379,180) | 0 | (379,180) | Vol. II |
| 13 | Deferred Taxes | 662,509 | 0 | 662,509 | C-7 (S) |
| 14 | Working Capital Allowance | 2,196,500 | 0 | 2,196,500 | A-17 (S) |
| 15 | Other | 3,268,584 | 0 | 3,268,584 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 70,029,741 | 1,307,663 | 71,337,404 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-6 (S) |
| 2 | 1. Prior year retirements and/or cost of removal not reflected in MFR's | (5,328) | (5,328) | |
| 3 | | | | |
| 4 | 2. Lehigh Line Extensions | 451,500 | 191,019 | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 446,172 | 185,691 | |
| 8 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-6 (S) |
| 9 | 1. Used and Useful land adjustment | 39,035 | 39,035 | |
| 10 | | | | |
| 11 | 2. | 0 | 0 | |
| 12 | | | | |
| 13 | | | | |
| 14 | | 39,035 | 39,035 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (S) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | | | |
| 21 | | 0 | 0 | |
| 22 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 23 | 1. | 0 | 0 | |
| 24 | | | | |
| 25 | 2. | 0 | 0 | |
| 26 | | | | |
| 27 | | | | |
| 28 | | 0 | 0 | |
| 29 | **E. ACCUMULATED DEPRECIATION:** | | | A-10 (S) |
| 30 | 1. Prior year retirements and/or cost of removal not reflected in MFR's | 11,857 | 11,857 | |
| 31 | | | | |
| 32 | 2. Pre-1992 depreciation retirements not reflected in MFR's | 158,932 | 158,932 | |
| 33 | | | | |
| 34 | 3. Accum Depreciation reduction related to NU&U Mains | 933,443 | 933,443 | |
| 35 | | 1,104,232 | 1,104,232 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. Transfer Unclaimed Refunds to CIAC | (21,296) | (21,295) | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | (21,296) | (21,295) | |
| 43 | | | | |
| 44 | **SUBTOTAL** | 1,568,143 | 1,307,663 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC:** | | | A-14 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | 0 | 0 | |
| 6 | | | | |
| 7 | **H. ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | 0 | 0 | |
| 12 | | | | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | 0 | 0 | |
| 18 | | | | |
| 19 | **J. ADVANCES FOR CONSTRUCTION:** | | | A-16 (S) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | 0 | 0 | |
| 24 | | | | |
| 25 | **K. DEFERRED TAXES:** | | | C-6 (S) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | 0 | 0 | |
| 30 | | | | |
| 31 | **L. WORKING CAPITAL ALLOWANCE:** | | | A-17 (S) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **M. OTHER** | | | A-21(S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | 0 | 0 | |
| 41 | | | | |
| 42 | **TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS** | 1,568,143 | 1,307,663 | |

7/24/95 12:53 PM A03S2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 84,788 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 84,788 |
| 8 | **Balance per order 12/31/85** | 0 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 1,437 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 1,437 |
| 14 | **12/31/86 Balance** | 86,225 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 835 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 835 |
| 21 | **12/31/87 Balance** | 87,060 |
| 22 | **Balance per books 12/21/87 (Valrico Hills) and 09/30/88 (Tropical Isles)** | 565,592 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 40,137 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 40,137 |
| 28 | **12/31/88 Balance** | 692,789 |
| 29 | **Balance per order 12/31/88 (Lake Gibson)** | 278,964 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 39,221 |
| 32 | 1989 Retirements | 2,725 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 36,496 |
| 35 | **12/31/89 Balance** | 1,006,249 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 100,443 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 100,443 |
| 42 | **12/31/90 Balance** | 1,106,692 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPS

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

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 1,108,692 |
| 2 | **Balance per order 12/31/90 (Deep Creek), 06/31/91(Seaboard), and 09/30/91 (Lehigh)** | | 21,167,322 |
| 3 | Utility Adjustments to ordered balance (1) | | 0 |
| 4 | 1991 Additions | | 29,497 |
| 5 | 1991 Retirements | | 15,436 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 14,061 |
| 8 | **12/31/91 Balance** | | 22,290,075 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | | 85,743,757 |
| 10 | Utility Adjustments to ordered balance (1) | | (124,446) |
| 11 | 1992 Additions | | 6,417,603 |
| 12 | 1992 Retirements | | 135,000 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 6,282,603 |
| 15 | **12/31/92 Balance** | | 114,191,988 |
| 16 | **Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)** | | 644,058 |
| 17 | Utility Adjustments to ordered balance (1) | | (146,841) |
| 18 | 1993 Additions | | 10,683,286 |
| 19 | 1993 Retirements | | 45,992 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 1,522,447 |
| 21 | 1993 Net Additions | | 12,159,741 |
| 22 | **12/31/93 Balance** | | 126,848,946 |
| 23 | **Balance per order 12/31/93** | | 0 |
| 24 | Utility Adjustments to ordered balance (1) | | 0 |
| 25 | 1994 Additions | | 10,149,097 |
| 26 | 1994 Retirements | | 1,413,416 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 8,735,681 |
| 29 | **12/31/94 Balance** | | 135,584,627 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | | 16,840,664 |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 30,992 |
| 32 | 1995 Additions | | 8,250,454 |
| 33 | 1995 Retirements | | 341,902 |
| 34 | 1995 Adjustments | Lehigh Line extensions | 905,000 |
| 35 | 1995 Net Additions | | 8,813,552 |
| 36 | **12/31/95 Balance** | | 161,269,835 |
| 37 | **Balance per order 12/31/95** | | 0 |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 604,152 |
| 39 | 1996 Additions | | 7,314,898 |
| 40 | 1996 Retirements | | 467,692 |
| 41 | 1996 Adjustments | Prior year retirements (University Shores, Woodmere), Lehigh Line extensions and Spring Hill used and useful land adjustment | 485,207 |
| 42 | 1996 Net Additions | | 7,332,414 |
| 43 | **12/31/96 Balance** | | 169,206,401 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 351.1 Organization | 115,567 | 0 | 0 | 0 | 115,567 | 0 | 115,567 | 115,567 | 0 | 115,567 |
| 3 | 352.1 Franchises | 144,639 | 0 | 0 | 0 | 144,639 | 0 | 144,639 | 144,639 | 0 | 144,639 |
| 4 | 389.1 Other Plant & Misc. Equipment | 256,844 | 0 | 0 | 0 | 256,844 | 0 | 256,844 | 256,844 | 0 | 256,844 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 647,853 | 0 | 0 | 0 | 647,853 | 39,035 | 686,888 | 647,853 | 39,035 | 686,888 |
| 7 | 354.2 Structures & Improvements | 637,511 | 0 | 0 | 0 | 637,511 | 0 | 637,511 | 637,511 | 0 | 637,511 |
| 8 | 360.2 Collection Sewers - Force | 17,332,655 | 1,140,967 | (31,274) | 1,109,693 | 18,442,348 | 0 | 18,442,348 | 17,589,205 | 0 | 17,589,205 |
| 9 | 361.2 Collection Sewers - Gravity | 44,202,591 | 514,940 | (9,000) | 505,940 | 44,708,531 | 448,172 | 45,156,703 | 44,538,687 | 187,691 | 44,726,378 |
| 10 | 362.2 Special Collecting | 1,161,914 | 0 | 0 | 0 | 1,161,914 | 0 | 1,161,914 | 1,161,914 | 0 | 1,161,914 |
| 11 | 363.2 Services to Customers | 5,151,354 | 0 | 0 | 0 | 5,151,354 | 0 | 5,151,354 | 5,151,354 | 0 | 5,151,354 |
| 12 | 364.2 Flow Measuring Devices | 444,704 | 0 | 0 | 0 | 444,704 | 0 | 444,704 | 444,704 | 0 | 444,704 |
| 13 | 365.2 Flow Measuring Installation | 8,968 | 0 | 0 | 0 | 8,968 | 0 | 8,968 | 8,968 | 0 | 8,968 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104,738 | 0 | 0 | 0 | 104,738 | 0 | 104,738 | 104,738 | 0 | 104,738 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 41,350 | 0 | 0 | 0 | 41,350 | 0 | 41,350 | 41,350 | 0 | 41,350 |
| 17 | 354.3 Structures & Improvements | 1,014,792 | 384,920 | 0 | 384,920 | 1,399,712 | 0 | 1,399,712 | 1,310,885 | 0 | 1,310,885 |
| 18 | 370.3 Receiving Wells | 3,602,899 | 0 | 0 | 0 | 3,602,899 | 0 | 3,602,899 | 3,602,899 | 0 | 3,602,899 |
| 19 | 371.3 Pumping Equipment | 9,008,296 | 736,351 | (257,814) | 478,537 | 9,486,833 | (2,000) | 9,484,833 | 9,237,428 | (2,000) | 9,235,428 |
| 20 | 389.3 Other Plant & Misc. Equipment | 209,422 | 0 | 0 | 0 | 209,422 | 0 | 209,422 | 209,422 | 0 | 209,422 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 3,413,528 | 0 | 0 | 0 | 3,413,528 | 0 | 3,413,528 | 3,413,528 | 0 | 3,413,528 |
| 23 | 354.4 Structures & Improvements | 12,287,035 | 151,130 | (20,000) | 131,130 | 12,418,165 | 0 | 12,418,165 | 12,390,338 | 0 | 12,390,338 |
| 24 | 380.4 Treatment & Disposal | 40,255,096 | 3,321,914 | 0 | 3,321,914 | 43,577,010 | 0 | 43,577,010 | 40,514,290 | 0 | 40,514,290 |
| 25 | 381.4 Plant Sewers | 3,205,092 | 0 | 0 | 0 | 3,205,092 | 0 | 3,205,092 | 3,205,092 | 0 | 3,205,092 |
| 26 | 382.4 Outfall Sewer Lines | 6,979,625 | 292,054 | (143,157) | 148,897 | 7,128,522 | 0 | 7,128,522 | 7,100,107 | 0 | 7,100,107 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3,593,706 | 0 | 0 | 0 | 3,593,706 | 0 | 3,593,706 | 3,593,706 | 0 | 3,593,706 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 144,509 | 0 | 0 | 0 | 144,509 | 0 | 144,509 | 144,509 | 0 | 144,509 |
| 30 | 354.5 Structures & Improvements | 1,469,310 | 12,421 | (6,447) | 5,974 | 1,475,284 | 0 | 1,475,284 | 1,473,357 | 0 | 1,473,357 |
| 31 | 390.5 Office Furniture & Equipment | 910,531 | 0 | 0 | 0 | 910,531 | 0 | 910,531 | 910,531 | 0 | 910,531 |
| 32 | 390.51 Computer Equipment | 2,145,222 | 460,154 | 0 | 460,154 | 2,605,376 | 0 | 2,605,376 | 2,423,760 | 0 | 2,423,760 |
| 33 | 391.5 Transportation Equipment | 1,360,867 | 61,827 | 0 | 61,827 | 1,422,695 | 0 | 1,422,695 | 1,398,293 | 0 | 1,398,293 |
| 34 | 392.5 Stores Equipment | 13,119 | 0 | 0 | 0 | 13,119 | 0 | 13,119 | 13,119 | 0 | 13,119 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 496,224 | 18,631 | 0 | 18,631 | 514,856 | 0 | 514,856 | 507,502 | 0 | 507,502 |
| 36 | 394.5 Laboratory Equipment | 451,372 | 14,613 | 0 | 14,613 | 465,984 | 0 | 465,984 | 460,217 | 0 | 460,217 |
| 37 | 395.5 Power Operated Equipment | 457,162 | 204,976 | 0 | 204,976 | 662,138 | 0 | 662,138 | 581,238 | 0 | 581,238 |
| 38 | 396.5 Communication Equipment | 263,728 | 0 | 0 | 0 | 263,728 | 0 | 263,728 | 263,728 | 0 | 263,728 |
| 39 | 397.5 Miscellaneous Equipment | 118,569 | 0 | 0 | 0 | 118,569 | 0 | 118,569 | 118,569 | 0 | 118,569 |
| 40 | 398.5 Other Tangible Plant | 223,193 | 0 | 0 | 0 | 223,193 | 0 | 223,193 | 223,193 | 0 | 223,193 |
| 41 | **INTANGIBLE PLANT** | 517,050 | 0 | 0 | 0 | 517,050 | 0 | 517,050 | 517,050 | 0 | 517,050 |
| 42 | **COLLECTION PLANT** | 69,692,289 | 1,655,907 | (40,274) | 1,615,633 | 71,307,922 | 487,207 | 71,795,129 | 70,284,935 | 226,726 | 70,511,661 |
| 43 | **SYSTEM PUMPING PLANT** | 13,876,759 | 1,121,271 | (257,814) | 863,457 | 14,740,216 | (2,000) | 14,738,216 | 14,401,983 | (2,000) | 14,399,983 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 69,734,063 | 3,765,098 | (163,157) | 3,601,941 | 73,336,024 | 0 | 73,336,024 | 70,217,062 | 0 | 70,217,062 |
| 45 | **GENERAL PLANT** | 8,053,808 | 772,622 | (6,447) | 766,176 | 8,819,983 | 0 | 8,819,983 | 8,518,017 | 0 | 8,518,017 |
| 46 | **TOTAL PLANT IN SERVICE** | 161,873,988 | 7,314,898 | (467,692) | 6,847,207 | 168,721,195 | 485,207 | 169,206,402 | 163,939,046 | 224,726 | 164,163,772 |
| 47 | **LAND & LAND RIGHTS** | 4,247,240 | 0 | 0 | 0 | 4,247,240 | 39,035 | 4,286,275 | 4,247,240 | 39,035 | 4,286,275 |
| 48 | **TOTAL PIS LESS LAND** | 157,626,748 | 7,314,898 | (467,692) | 6,847,207 | 164,473,954 | 446,172 | 164,920,126 | 159,691,806 | 185,691 | 159,877,497 |



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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 115,567 | 0 | 115,567 |
| 3 | 352.1 Franchises | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 144,639 | 0 | 144,639 |
| 4 | 389.1 Other Plant & Misc. Equipment | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 256,844 | 0 | 256,844 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 647,853 | 0 | 647,853 |
| 7 | 354.2 Structures & Improvements | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 637,511 | 0 | 637,511 |
| 8 | 360.2 Collection Sewers - Force | 17,332,655 | 17,340,155 | 17,347,655 | 17,467,801 | 17,552,555 | 17,571,285 | 17,578,785 | 17,586,285 | 17,593,785 | 17,601,285 | 17,608,785 | 17,616,285 | 18,442,348 | 1,109,683 | 17,589,205 |
| 9 | 361.2 Collection Sewers - Gravity | 44,202,591 | 44,329,271 | 44,329,271 | 44,344,071 | 44,580,963 | 44,580,963 | 44,616,663 | 44,631,181 | 44,631,181 | 44,631,181 | 44,708,531 | 44,708,531 | 44,708,531 | 505,940 | 44,538,687 |
| 10 | 362.2 Special Collecting | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 1,161,914 | 0 | 1,161,914 |
| 11 | 363.2 Services to Customers | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 5,151,354 | 0 | 5,151,354 |
| 12 | 364.2 Flow Measuring Devices | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 444,704 | 0 | 444,704 |
| 13 | 365.2 Flow Measuring Installation | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 8,968 | 0 | 8,968 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 104,738 | 0 | 104,738 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 41,350 | 0 | 41,350 |
| 17 | 354.3 Structures & Improvements | 1,014,792 | 1,014,792 | 1,014,792 | 1,399,712 | 1,399,712 | 1,399,712 | 1,399,712 | 1,399,712 | 1,399,712 | 1,399,712 | 1,399,712 | 1,399,712 | 1,399,712 | 384,920 | 1,310,885 |
| 18 | 370.3 Receiving Wells | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 3,602,899 | 0 | 3,602,899 |
| 19 | 371.3 Pumping Equipment | 9,008,296 | 9,008,296 | 9,008,296 | 9,107,181 | 9,159,434 | 9,185,364 | 9,196,114 | 9,219,216 | 9,361,668 | 9,380,318 | 9,476,718 | 9,486,833 | 9,486,833 | 478,537 | 9,237,428 |
| 20 | 389.3 Other Plant & Misc. Equipment | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 209,422 | 0 | 209,422 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 3,413,528 | 0 | 3,413,528 |
| 23 | 354.4 Structures & Improvements | 12,287,035 | 12,287,035 | 12,318,685 | 12,418,165 | 12,418,165 | 12,418,165 | 12,418,165 | 12,418,165 | 12,418,165 | 12,418,165 | 12,418,165 | 12,418,165 | 12,418,165 | 131,130 | 12,390,338 |
| 24 | 380.4 Treatment & Disposal | 40,255,096 | 40,255,096 | 40,255,096 | 40,255,096 | 40,255,096 | 40,255,096 | 40,255,096 | 40,255,096 | 40,266,996 | 40,266,996 | 40,266,996 | 40,266,996 | 43,577,010 | 3,321,914 | 40,514,290 |
| 25 | 381.4 Plant Sewers | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 3,205,092 | 0 | 3,205,092 |
| 26 | 382.4 Outfall Sewer Lines | 6,979,625 | 7,097,022 | 7,097,022 | 7,097,022 | 7,097,022 | 7,097,022 | 7,097,022 | 7,097,022 | 7,097,022 | 7,128,522 | 7,128,522 | 7,128,522 | 7,128,522 | 148,897 | 7,100,107 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 3,593,706 | 0 | 3,593,706 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 144,509 | 0 | 144,509 |
| 30 | 354.5 Structures & Improvements | 1,469,310 | 1,474,237 | 1,474,617 | 1,475,633 | 1,475,836 | 1,476,038 | 1,470,798 | 1,471,000 | 1,471,202 | 1,472,218 | 1,473,200 | 1,474,268 | 1,475,284 | 5,974 | 1,473,357 |
| 31 | 390.5 Office Furniture & Equipment | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 910,531 | 0 | 910,531 |
| 32 | 390.51 Computer Equipment | 2,145,222 | 2,327,765 | 2,341,846 | 2,379,486 | 2,386,987 | 2,394,487 | 2,439,168 | 2,446,669 | 2,454,169 | 2,491,810 | 2,528,162 | 2,567,736 | 2,605,376 | 460,154 | 2,423,760 |
| 33 | 391.5 Transportation Equipment | 1,360,867 | 1,385,394 | 1,387,286 | 1,392,344 | 1,393,352 | 1,394,359 | 1,400,363 | 1,401,371 | 1,402,378 | 1,407,436 | 1,412,320 | 1,417,637 | 1,422,695 | 61,827 | 1,398,293 |
| 34 | 392.5 Stores Equipment | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 13,119 | 0 | 13,119 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 496,224 | 503,615 | 504,186 | 505,710 | 506,013 | 506,317 | 508,126 | 508,430 | 508,733 | 510,257 | 511,729 | 513,332 | 514,856 | 18,631 | 507,502 |
| 36 | 394.5 Laboratory Equipment | 451,372 | 457,169 | 457,616 | 458,811 | 459,049 | 459,288 | 460,706 | 460,945 | 461,183 | 462,378 | 463,532 | 464,789 | 465,984 | 14,613 | 460,217 |
| 37 | 395.5 Power Operated Equipment | 457,162 | 538,476 | 544,749 | 561,516 | 564,857 | 568,198 | 588,101 | 591,442 | 594,783 | 611,550 | 627,743 | 645,371 | 662,138 | 204,976 | 581,238 |
| 38 | 396.5 Communication Equipment | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 263,728 | 0 | 263,728 |
| 39 | 397.5 Miscellaneous Equipment | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 118,569 | 0 | 118,569 |
| 40 | 398.5 Other Tangible Plant | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 223,193 | 0 | 223,193 |
| 41 | **INTANGIBLE PLANT** | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 517,050 | 0 | 517,050 |
| 42 | **COLLECTION PLANT** | 69,692,289 | 69,826,469 | 69,833,969 | 69,988,915 | 70,290,561 | 70,309,291 | 70,352,491 | 70,374,509 | 70,382,009 | 70,389,509 | 70,474,359 | 70,481,859 | 71,307,922 | 1,615,633 | 70,284,935 |
| 43 | **SYSTEM PUMPING PLANT** | 13,876,759 | 13,876,759 | 13,876,759 | 14,360,564 | 14,412,817 | 14,438,747 | 14,451,497 | 14,472,599 | 14,615,051 | 14,633,701 | 14,730,101 | 14,740,216 | 14,740,216 | 863,457 | 14,401,983 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 69,734,063 | 69,851,480 | 69,883,130 | 69,982,610 | 69,982,610 | 69,982,610 | 69,982,610 | 69,982,610 | 70,026,010 | 70,026,010 | 70,026,010 | 70,026,010 | 73,336,024 | 3,601,941 | 70,217,062 |
| 45 | **GENERAL PLANT** | 8,053,808 | 8,360,307 | 8,383,949 | 8,447,150 | 8,459,744 | 8,472,337 | 8,540,912 | 8,553,506 | 8,566,100 | 8,629,300 | 8,690,337 | 8,756,783 | 8,819,983 | 766,176 | 8,518,017 |
| 46 | **TOTAL PLANT IN SERVICE** | 161,873,988 | 162,432,064 | 162,494,857 | 163,296,288 | 163,862,781 | 163,720,035 | 163,844,559 | 163,900,273 | 164,106,219 | 164,195,569 | 164,437,857 | 164,521,917 | 168,721,195 | 6,847,207 | 163,939,046 |
| 47 | **LAND & LAND RIGHTS** | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 4,247,240 | 0 | 4,247,240 |
| 48 | **TOTAL PIS LESS LAND** | 157,626,748 | 158,184,824 | 158,247,618 | 159,049,048 | 159,615,540 | 159,472,794 | 159,597,319 | 159,653,033 | 159,858,979 | 159,948,329 | 160,190,616 | 160,274,677 | 164,473,954 | 6,847,207 | 159,691,806 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimbell

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 7,500 | 7,500 | 140,146 | 64,754 | 18,730 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 826,063 | 1,109,693 | 256,549 |
| 9 | 361.2 Collection Sewers - Gravity | 126,680 | 0 | 14,800 | 236,892 | 0 | 35,700 | 14,518 | 0 | 0 | 77,350 | 0 | 0 | 505,940 | 336,096 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 384,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 384,920 | 296,092 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 98,885 | 52,253 | 25,930 | 12,750 | 21,102 | 142,452 | 18,650 | 96,400 | 10,115 | 0 | 478,537 | 229,133 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 31,650 | 99,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,130 | 103,304 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,900 | 0 | 0 | 0 | 3,310,014 | 3,321,914 | 259,193 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 117,397 | 0 | 0 | 0 | 0 | 0 | 0 | 31,500 | 0 | 0 | 0 | 0 | 148,897 | 120,481 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 4,927 | 380 | 1,016 | 202 | 202 | (5,241) | 202 | 202 | 1,016 | 981 | 1,068 | 1,016 | 5,974 | 4,046 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 182,543 | 14,081 | 37,641 | 7,501 | 7,501 | 44,681 | 7,501 | 7,501 | 37,641 | 36,352 | 39,573 | 37,641 | 460,154 | 278,540 |
| 33 | 391.5 Transportation Equipment | 24,527 | 1,892 | 5,057 | 1,008 | 1,008 | 6,003 | 1,008 | 1,008 | 5,057 | 4,884 | 5,317 | 5,057 | 61,827 | 37,426 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 7,391 | 570 | 1,524 | 304 | 304 | 1,809 | 304 | 304 | 1,524 | 1,472 | 1,802 | 1,524 | 18,631 | 11,278 |
| 36 | 394.5 Laboratory Equipment | 5,797 | 447 | 1,195 | 238 | 238 | 1,419 | 238 | 238 | 1,195 | 1,154 | 1,257 | 1,195 | 14,613 | 8,845 |
| 37 | 395.5 Power Operated Equipment | 81,314 | 6,272 | 16,767 | 3,341 | 3,341 | 19,903 | 3,341 | 3,341 | 16,767 | 16,193 | 17,628 | 16,767 | 204,976 | 124,075 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 134,180 | 7,500 | 154,946 | 301,646 | 18,730 | 43,200 | 22,018 | 7,500 | 7,500 | 84,850 | 7,500 | 826,063 | 1,615,633 | 592,645 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 483,805 | 52,253 | 25,930 | 12,750 | 21,102 | 142,452 | 18,650 | 96,400 | 10,115 | 0 | 863,457 | 525,225 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 117,397 | 31,650 | 99,480 | 0 | 0 | 0 | 0 | 43,400 | 0 | 0 | 0 | 3,310,014 | 3,601,941 | 482,978 |
| 45 | **GENERAL PLANT** | 306,499 | 23,642 | 63,201 | 12,594 | 12,594 | 68,575 | 12,594 | 12,594 | 63,201 | 61,037 | 66,446 | 63,201 | 766,176 | 464,210 |
| 46 | **TOTAL NET ADDITIONS** | 558,076 | 62,792 | 801,432 | 366,493 | 57,254 | 124,525 | 55,714 | 205,946 | 89,351 | 242,287 | 84,061 | 4,199,278 | 6,847,207 | 2,065,058 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 558,076 | 62,792 | 801,432 | 366,493 | 57,254 | 124,525 | 55,714 | 205,946 | 89,351 | 242,287 | 84,061 | 4,199,278 | 6,847,207 | 2,065,058 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

| Line No | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 7,500 | 7,500 | 162,420 | 64,754 | 27,730 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 826,063 | 1,140,967 | 279,221 |
| 9 | 361.2 Collection Sewers - Gravity | 126,680 | 0 | 23,800 | 236,892 | 0 | 35,700 | 14,518 | 0 | 0 | 77,350 | 0 | 0 | 514,940 | 343,019 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 384,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 384,920 | 296,092 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 146,099 | 52,253 | 55,930 | 29,750 | 30,702 | 179,452 | 41,650 | 190,400 | 10,115 | 0 | 736,351 | 340,498 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 41,650 | 109,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 151,130 | 119,457 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,900 | 0 | 0 | 0 | 3,310,014 | 3,321,914 | 259,193 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 232,554 | 0 | 0 | 0 | 0 | 0 | 0 | 59,500 | 0 | 0 | 0 | 0 | 292,054 | 237,550 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 4,927 | 380 | 1,016 | 202 | 202 | 1,206 | 202 | 202 | 1,016 | 981 | 1,068 | 1,016 | 12,421 | 7,518 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 182,543 | 14,081 | 37,641 | 7,501 | 7,501 | 44,681 | 7,501 | 7,501 | 37,641 | 36,352 | 39,573 | 37,641 | 460,154 | 278,540 |
| 33 | 391.5 Transportation Equipment | 24,527 | 1,892 | 5,057 | 1,008 | 1,008 | 6,003 | 1,008 | 1,008 | 5,057 | 4,884 | 5,317 | 5,057 | 61,827 | 37,426 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 7,391 | 570 | 1,524 | 304 | 304 | 1,809 | 304 | 304 | 1,524 | 1,472 | 1,602 | 1,524 | 18,631 | 11,278 |
| 36 | 394.5 Laboratory Equipment | 5,797 | 447 | 1,195 | 238 | 238 | 1,419 | 238 | 238 | 1,195 | 1,154 | 1,257 | 1,195 | 14,613 | 8,845 |
| 37 | 395.5 Power Operated Equipment | 81,314 | 6,272 | 16,767 | 3,341 | 3,341 | 19,903 | 3,341 | 3,341 | 16,767 | 16,193 | 17,628 | 16,767 | 204,976 | 124,075 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 134,180 | 7,500 | 186,220 | 301,646 | 27,730 | 43,200 | 22,018 | 7,500 | 7,500 | 84,850 | 7,500 | 826,063 | 1,655,907 | 622,240 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 531,019 | 52,253 | 55,930 | 29,750 | 30,702 | 179,452 | 41,650 | 190,400 | 10,115 | 0 | 1,121,271 | 636,590 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 232,554 | 41,650 | 109,480 | 0 | 0 | 0 | 0 | 71,400 | 0 | 0 | 0 | 3,310,014 | 3,765,098 | 616,200 |
| 45 | **GENERAL PLANT** | 306,499 | 23,642 | 63,201 | 12,594 | 12,594 | 75,022 | 12,594 | 12,594 | 63,201 | 61,037 | 66,446 | 63,201 | 772,622 | 467,682 |
| 46 | **TOTAL GROSS ADDITIONS** | 673,233 | 72,792 | 889,920 | 366,493 | 96,254 | 147,972 | 65,314 | 270,946 | 112,351 | 336,287 | 84,061 | 4,199,278 | 7,314,896 | 2,342,712 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 673,233 | 72,792 | 889,920 | 366,493 | 96,254 | 147,972 | 65,314 | 270,946 | 112,351 | 336,287 | 84,061 | 4,199,278 | 7,314,896 | 2,342,712 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 22,274 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,274 | 22,672 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | 6,923 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 47,214 | 0 | 30,000 | 17,000 | 9,600 | 37,000 | 23,000 | 94,000 | 0 | 0 | 257,814 | 111,365 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 16,154 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 115,157 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 0 | 0 | 0 | 0 | 143,157 | 117,068 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 6,447 | 0 | 0 | 0 | 0 | 0 | 0 | 6,447 | 3,470 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 31,274 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,274 | 29,595 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 47,214 | 0 | 30,000 | 17,000 | 9,600 | 37,000 | 23,000 | 94,000 | 0 | 0 | 257,814 | 111,365 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 115,157 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 28,000 | 0 | 0 | 0 | 0 | 163,157 | 133,222 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 6,447 | 0 | 0 | 0 | 0 | 0 | 0 | 6,447 | 3,470 |
| 46 | **TOTAL RETIREMENTS** | 115,157 | 10,000 | 88,488 | 0 | 39,000 | 23,447 | 9,600 | 65,000 | 23,000 | 94,000 | 0 | 0 | 467,692 | 277,652 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 115,157 | 10,000 | 88,488 | 0 | 39,000 | 23,447 | 9,600 | 65,000 | 23,000 | 94,000 | 0 | 0 | 467,692 | 277,652 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 39,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,035 | 39,035 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | (3,328) | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 448,172 | 187,691 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | (2,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,000) | (2,000) |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 35,707 | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 487,207 | 226,726 |
| 43 | **SYSTEM PUMPING PLANT** | (2,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,000) | (2,000) |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL ADJUSTMENTS** | 33,707 | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 485,207 | 224,726 |
| 47 | **LAND & LAND RIGHTS** | 39,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,035 | 39,035 |
| 48 | **TOTAL PIS LESS LAND** | (5,328) | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 0 | 0 | 112,875 | 446,172 | 185,691 |

Note: May not cross footvalue to rounding

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

| Line No. | (1) Account No. and Name | (2) Average Adjusted Utility Balance A-6(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 115,567 | 0.00% | 0 |
| 3 | 352.1 Franchises | 144,639 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 256,844 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 686,888 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 637,511 | 26.49% | 168,891 |
| 8 | 360.2 Collection Sewers - Force | 17,589,205 | 7.85% | 1,380,297 |
| 9 | 361.2 Collection Sewers - Gravity | 44,726,378 | 34.69% | 15,515,787 |
| 10 | 362.2 Special Collecting | 1,161,914 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 5,151,354 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 444,704 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 8,968 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104,738 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 41,350 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 1,310,885 | 13.72% (2) | 179,804 |
| 18 | 370.3 Receiving Wells | 3,602,899 | 9.02% (2) | 324,895 |
| 19 | 371.3 Pumping Equipment | 9,235,428 | 10.53% (2) | 972,605 |
| 20 | 389.3 Other Plant & Misc. Equipment | 209,422 | 15.50% | 32,454 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 3,413,528 | 0.00% (2) | 0 |
| 23 | 354.4 Structures & Improvements | 12,390,338 | 8.66% (2) | 1,072,513 |
| 24 | 380.4 Treatment & Disposal | 40,514,290 | 8.12% (2) | 3,291,290 |
| 25 | 381.4 Plant Sewers | 3,205,092 | 7.34% (2) | 235,308 |
| 26 | 382.4 Outfall Sewer Lines | 7,100,107 | 1.99% (2) | 140,993 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3,593,706 | 17.13% (2) | 615,424 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 144,509 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 1,473,357 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 910,531 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 2,423,760 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 1,398,293 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 13,119 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 507,502 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 460,217 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 581,238 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 263,728 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 118,569 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 223,193 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 517,050 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 70,511,661 | 24.20% | 17,064,975 |
| 43 | **SYSTEM PUMPING PLANT** | 14,399,983 | 10.48% | 1,509,758 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 70,217,062 | 7.63% | 5,355,528 |
| 45 | **GENERAL PLANT** | 8,518,017 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 164,163,772 | 14.58% | 23,930,261 |
| 47 | **LAND & LAND RIGHTS** | 4,286,275 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 159,877,497 | 14.97% | 23,930,261 |

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.
2. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 23,930,261 | 0 | 23,930,261 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (6,680,498) | 0 | (6,680,498) | A-10 (S) |
| 4 | CIAC | (12,952,134) | 0 | (12,952,134) | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 3,426,982 | 0 | 3,426,982 | A-14 (S) |
| 6 | Advances for Construction | (1,605,522) | 0 | (1,605,522) | A-16 (S) |
| 7 | Other | (18,528) | 0 | (18,528) | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 6,100,561 | 0 | 6,100,561 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 23,713 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 23,713 |
| 8 | **Balance per order 12/31/85** | 0 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 5,580 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 5,580 |
| 14 | **12/31/86 Balance** | 29,293 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 3,589 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 3,589 |
| 21 | **12/31/87 Balance** | 32,882 |
| 22 | **Balance per books 12/21/87 (Valrico Hills) and 09/30/88 (Tropical Isles)** | 29,293 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 9,350 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 9,350 |
| 28 | **12/31/88 Balance** | 71,524 |
| 29 | **Balance per order 12/31/88 (Lake Gibson)** | 64,953 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 29,697 |
| 32 | 1989 Retirements | 2,725 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 26,972 |
| 35 | **12/31/89 Balance** | 163,449 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 31,832 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 31,832 |
| 42 | **12/31/90 Balance** | 195,281 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Accum Depr Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 195,281 |
| 2 | **Balance per order 12/31/90 (Deep Creek), 08/31/91(Seaboard), and 09/30/91 (Lehigh)** | | 5,382,063 |
| 3 | Utility Adjustments to ordered balance (1) | | 0 |
| 4 | 1991 Additions | | 313,632 |
| 5 | 1991 Retirements | | 4,412 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 309,220 |
| 8 | **12/31/91 Balance** | | 5,886,564 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | | 19,584,523 |
| 10 | Utility Adjustments to ordered balance (1) | | (830,041) |
| 11 | 1992 Additions | | 3,027,857 |
| 12 | 1992 Retirements | | 135,000 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 2,892,857 |
| 15 | **12/31/92 Balance** | | 27,533,904 |
| 16 | **Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)** | | 175,973 |
| 17 | Utility Adjustments to ordered balance (1) | | 0 |
| 18 | 1993 Additions | | 3,963,865 |
| 19 | 1993 Retirements | | 45,992 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 613,302 |
| 21 | 1993 Net Additions | | 4,531,175 |
| 22 | **12/31/93 Balance** | | 32,241,052 |
| 23 | **Balance per order 12/31/93** | | 0 |
| 24 | Utility Adjustments to ordered balance (1) | | 0 |
| 25 | 1994 Additions | | 5,133,586 |
| 26 | 1994 Retirements | | 1,052,961 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 4,080,625 |
| 29 | **12/31/94 Balance** | | 36,321,677 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | | 3,707,047 |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 13,623 |
| 32 | 1995 Additions | | 6,182,335 |
| 33 | 1995 Retirements | | 341,902 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 5,840,433 |
| 36 | **12/31/95 Balance** | | 45,882,779 |
| 37 | **Balance per order 12/31/95** | | 0 |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | 381,385 |
| 39 | 1996 Additions | | 6,636,248 |
| 40 | 1996 Retirements | | 407,304 |
| 41 | 1996 Adjustments | Prior year retirements/cost of removal | (1,104,232) |
| 42 | 1996 Net Additions | | 5,124,712 |
| 43 | **12/31/96 Balance** | | 51,388,876 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED DEPRECIATION | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 351.1 Organization | 16,963 | 2,889 | 19,852 | 0 | 19,852 | 18,406 | 0 | 18,406 |
| 3 | 352.1 Franchises | 39,568 | 3,616 | 43,184 | 0 | 43,184 | 41,378 | 0 | 41,378 |
| 4 | 389.1 Other Plant & Misc. Equipment | 96,794 | 14,281 | 111,075 | 0 | 111,075 | 103,937 | 0 | 103,937 |
| 5 | **COLLECTION PLANT** | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 293,257 | 19,954 | 313,211 | 0 | 313,211 | 303,234 | 0 | 303,234 |
| 8 | 360.2 Collection Sewers - Force | 4,592,199 | 576,719 | 5,168,918 | (31,200) | 5,137,718 | 4,879,517 | (31,200) | 4,848,317 |
| 9 | 361.2 Collection Sewers - Gravity | 13,816,294 | 983,928 | 14,800,222 | (939,091) | 13,861,131 | 14,305,835 | (939,091) | 13,366,744 |
| 10 | 362.2 Special Collecting | 463,271 | 29,049 | 492,320 | 0 | 492,320 | 477,797 | 0 | 477,797 |
| 11 | 363.2 Services to Customers | 1,523,929 | 135,479 | 1,659,408 | 0 | 1,659,408 | 1,591,667 | 0 | 1,591,667 |
| 12 | 364.2 Flow Measuring Devices | 365,440 | 88,941 | 454,381 | (2,500) | 451,881 | 409,907 | (2,500) | 407,407 |
| 13 | 365.2 Flow Measuring Installation | 991 | 236 | 1,227 | 0 | 1,227 | 1,109 | 0 | 1,109 |
| 14 | 389.2 Other Plant & Misc. Equipment | 35,283 | 5,823 | 41,106 | 0 | 41,106 | 38,199 | 0 | 38,199 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 228,035 | 41,029 | 269,064 | 0 | 269,064 | 248,546 | 0 | 248,546 |
| 18 | 370.3 Receiving Wells | 1,236,633 | 119,975 | 1,356,608 | 0 | 1,356,608 | 1,296,627 | 0 | 1,296,627 |
| 19 | 371.3 Pumping Equipment | 3,109,106 | 293,785 | 3,402,891 | (17,709) | 3,385,182 | 3,283,799 | (17,709) | 3,266,090 |
| 20 | 389.3 Other Plant & Misc. Equipment | 105,640 | 11,644 | 117,284 | 0 | 117,284 | 111,465 | 0 | 111,465 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 2,823,928 | 367,817 | 3,191,745 | (31,721) | 3,160,024 | 3,001,678 | (31,721) | 2,969,957 |
| 24 | 380.4 Treatment & Disposal | 11,117,918 | 2,252,594 | 13,370,512 | (82,011) | 13,288,501 | 12,244,210 | (82,011) | 12,162,199 |
| 25 | 381.4 Plant Sewers | 484,601 | 91,665 | 576,266 | 0 | 576,266 | 530,432 | 0 | 530,432 |
| 26 | 382.4 Outfall Sewer Lines | 1,250,983 | 93,275 | 1,344,258 | 0 | 1,344,258 | 1,252,132 | 0 | 1,252,132 |
| 27 | 389.4 Other Plant & Misc. Equipment | 826,903 | 199,812 | 1,026,715 | 0 | 1,026,715 | 926,808 | 0 | 926,808 |
| 28 | **GENERAL PLANT** | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 332,103 | 30,387 | 362,490 | 0 | 362,490 | 347,049 | 0 | 347,049 |
| 31 | 390.5 Office Furniture & Equipment | 419,662 | 60,735 | 480,397 | 0 | 480,397 | 450,030 | 0 | 450,030 |
| 32 | 390.51 Computer Equipment | 985,156 | 404,045 | 1,389,201 | 0 | 1,389,201 | 1,187,173 | 0 | 1,187,173 |
| 33 | 391.5 Transportation Equipment | 1,005,242 | 233,097 | 1,238,339 | 0 | 1,238,339 | 1,121,791 | 0 | 1,121,791 |
| 34 | 392.5 Stores Equipment | 4,448 | 729 | 5,177 | 0 | 5,177 | 4,812 | 0 | 4,812 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 256,781 | 31,720 | 288,501 | 0 | 288,501 | 272,641 | 0 | 272,641 |
| 36 | 394.5 Laboratory Equipment | 66,768 | 30,693 | 97,461 | 0 | 97,461 | 82,116 | 0 | 82,116 |
| 37 | 395.5 Power Operated Equipment | 466,499 | 48,420 | 514,919 | 0 | 514,919 | 490,709 | 0 | 490,709 |
| 38 | 396.5 Communication Equipment | 123,313 | 26,375 | 149,688 | 0 | 149,688 | 136,502 | 0 | 136,502 |
| 39 | 397.5 Miscellaneous Equipment | 29,813 | 7,909 | 37,722 | 0 | 37,722 | 33,764 | 0 | 33,764 |
| 40 | 398.5 Other Tangible Plant | 146,642 | 22,323 | 168,965 | 0 | 168,965 | 157,805 | 0 | 157,805 |
| 41 | **INTANGIBLE PLANT** | 153,325 | 20,786 | 174,111 | 0 | 174,111 | 163,721 | 0 | 163,721 |
| 42 | **COLLECTION PLANT** | 21,090,664 | 1,840,129 | 22,930,793 | (972,791) | 21,958,002 | 22,007,265 | (972,791) | 21,034,474 |
| 43 | **SYSTEM PUMPING PLANT** | 4,679,415 | 466,433 | 5,145,848 | (17,709) | 5,128,139 | 4,940,437 | (17,709) | 4,922,728 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 16,504,333 | 3,005,163 | 19,509,496 | (113,732) | 19,395,764 | 17,955,260 | (113,732) | 17,841,528 |
| 45 | **GENERAL PLANT** | 3,836,428 | 896,433 | 4,732,861 | 0 | 4,732,861 | 4,284,392 | 0 | 4,284,392 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 46,264,164 | 6,228,944 | 52,493,108 | (1,104,232) | 51,388,876 | 49,351,075 | (1,104,232) | 48,246,843 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 16,963 | 17,204 | 17,445 | 17,686 | 17,927 | 18,168 | 18,406 | 18,647 | 18,888 | 19,129 | 19,370 | 19,611 | 19,852 | 2,889 | 18,406 |
| 3 | 352.1 Franchises | 39,568 | 39,869 | 40,170 | 40,471 | 40,772 | 41,073 | 41,378 | 41,679 | 41,980 | 42,281 | 42,582 | 42,883 | 43,184 | 3,616 | 41,378 |
| 4 | 389.1 Other Plant & Misc. Equipment | 96,794 | 97,962 | 99,170 | 100,358 | 101,546 | 102,734 | 103,947 | 105,135 | 106,323 | 107,511 | 108,699 | 109,887 | 111,075 | 14,281 | 103,937 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 293,257 | 294,919 | 296,581 | 298,243 | 299,905 | 301,567 | 303,239 | 304,901 | 306,563 | 308,225 | 309,887 | 311,549 | 313,211 | 19,954 | 303,234 |
| 8 | 360.2 Collection Sewers - Force | 4,592,199 | 4,641,011 | 4,689,823 | 4,738,635 | 4,787,447 | 4,827,259 | 4,876,046 | 4,924,858 | 4,973,670 | 5,022,482 | 5,071,294 | 5,120,106 | 5,168,918 | 576,719 | 4,879,517 |
| 9 | 361.2 Collection Sewers - Gravity | 13,816,294 | 13,899,039 | 13,981,784 | 14,055,529 | 14,136,274 | 14,221,019 | 14,303,752 | 14,386,497 | 14,469,242 | 14,551,987 | 14,634,732 | 14,717,477 | 14,800,222 | 983,928 | 14,305,835 |
| 10 | *362.2 Special Collecting* | *463,271* | *465,891* | *468,111* | *470,531* | *472,951* | *475,371* | *477,800* | *480,220* | *482,640* | *485,060* | *487,480* | *489,900* | *492,320* | *29,049* | *477,797* |
| 11 | 363.2 Services to Customers | 1,523,929 | 1,535,221 | 1,546,513 | 1,557,805 | 1,569,097 | 1,580,389 | 1,591,656 | 1,602,948 | 1,614,240 | 1,625,532 | 1,636,824 | 1,648,116 | 1,659,408 | 135,479 | 1,591,667 |
| 12 | 364.2 Flow Measuring Devices | 365,440 | 372,856 | 380,272 | 387,688 | 395,104 | 402,520 | 409,885 | 417,301 | 424,717 | 432,133 | 439,549 | 446,965 | 454,381 | 88,941 | 409,907 |
| 13 | 365.2 Flow Measuring Installation | 991 | 1,011 | 1,031 | 1,051 | 1,071 | 1,091 | 1,107 | 1,127 | 1,147 | 1,167 | 1,187 | 1,207 | 1,227 | 236 | 1,109 |
| 14 | 389.2 Other Plant & Misc. Equipment | 35,283 | 35,767 | 36,251 | 36,735 | 37,219 | 37,703 | 38,202 | 38,686 | 39,170 | 39,654 | 40,138 | 40,622 | 41,106 | 5,823 | 38,199 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 228,035 | 231,457 | 234,879 | 238,301 | *241,723* | *245,145* | *248,532* | *251,954* | *255,376* | *258,798* | *262,220* | *265,642* | *269,064* | *41,029* | *248,546* |
| 18 | 370.3 Receiving Wells | 1,236,633 | 1,246,628 | 1,256,623 | 1,266,618 | 1,276,613 | 1,286,608 | 1,296,638 | 1,306,633 | 1,316,628 | 1,326,623 | 1,336,618 | 1,346,613 | 1,356,608 | 119,975 | 1,296,627 |
| 19 | 371.3 Pumping Equipment | 3,109,106 | 3,151,901 | 3,194,696 | 3,226,391 | 3,271,186 | 3,283,981 | 3,309,721 | 3,342,916 | 3,348,711 | 3,368,506 | 3,317,301 | 3,360,096 | 3,402,891 | 293,785 | 3,263,799 |
| 20 | 389.3 Other Plant & Misc. Equipment | 105,640 | 106,610 | 107,580 | 108,550 | 109,520 | 110,490 | 111,464 | 112,434 | 113,404 | 114,374 | 115,344 | 116,314 | 117,284 | 11,644 | 111,465 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 2,823,928 | 2,856,251 | 2,878,574 | 2,900,897 | 2,933,220 | 2,965,543 | 2,997,807 | 3,030,130 | 3,062,453 | 3,094,776 | 3,127,099 | 3,159,422 | 3,191,745 | 367,817 | 3,001,678 |
| 24 | 380.4 Treatment & Disposal | 11,117,918 | 11,305,640 | 11,493,362 | 11,681,084 | 11,868,806 | 12,056,528 | 12,244,180 | 12,431,902 | 12,619,624 | 12,807,346 | 12,995,068 | 13,182,790 | *13,370,512* | *2,252,594* | *12,244,210* |
| 25 | 381.4 Plant Sewers | 484,601 | 492,242 | 499,883 | 507,524 | 515,165 | 522,806 | 530,420 | 538,061 | 545,702 | 553,343 | 560,984 | 568,625 | 576,266 | 91,665 | 530,432 |
| 26 | 382.4 Outfall Sewer Lines | 1,250,983 | 1,155,533 | 1,175,240 | 1,194,947 | 1,214,654 | 1,234,361 | 1,254,016 | 1,273,723 | 1,285,430 | 1,285,137 | 1,304,844 | 1,324,551 | 1,344,258 | 93,275 | 1,252,132 |
| 27 | 389.4 Other Plant & Misc. Equipment | 826,903 | 843,556 | 860,209 | 876,862 | 893,515 | 910,168 | 926,797 | 943,450 | 960,103 | 976,756 | 993,409 | 1,010,062 | 1,026,715 | 199,812 | 926,808 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | *354.5 Structures & Improvements* | 332,103 | 335,173 | 338,243 | 341,313 | 344,383 | 347,453 | 344,070 | 347,140 | 350,210 | 353,280 | 356,350 | 359,420 | 362,490 | 30,387 | 347,049 |
| 31 | 390.5 Office Furniture & Equipment | 419,682 | 424,724 | 429,766 | 434,848 | 439,910 | 444,972 | 450,025 | 455,087 | 460,149 | 465,211 | 470,273 | 475,335 | 480,397 | 60,735 | 450,030 |
| 32 | 390.51 Computer Equipment | 985,156 | 1,018,830 | 1,052,504 | 1,086,178 | 1,119,852 | 1,153,526 | 1,187,157 | 1,220,831 | 1,254,505 | 1,288,179 | 1,321,853 | 1,355,527 | 1,389,201 | 404,045 | 1,187,173 |
| 33 | 391.5 Transportation Equipment | 1,005,242 | 1,024,666 | 1,044,090 | 1,063,514 | 1,082,938 | 1,102,362 | 1,121,795 | 1,141,219 | 1,160,643 | 1,180,067 | 1,199,491 | 1,218,915 | 1,238,339 | 233,097 | 1,121,791 |
| 34 | 392.5 Stores Equipment | 4,448 | 4,507 | 4,566 | 4,625 | 4,684 | 4,743 | 4,823 | 4,882 | 4,941 | 5,000 | 5,059 | 5,118 | 5,177 | 729 | 4,812 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 256,781 | 259,426 | 262,071 | 264,716 | 267,361 | 270,006 | 272,631 | 275,276 | 277,921 | 280,566 | 283,211 | 285,856 | 288,501 | 31,720 | 272,641 |
| 36 | 394.5 Laboratory Equipment | 66,768 | 69,328 | 71,888 | 74,448 | 77,008 | 79,568 | 82,101 | 84,661 | 87,221 | 89,781 | 92,341 | 94,901 | 97,461 | 30,693 | 82,116 |
| 37 | 395.5 Power Operated Equipment | *466,499* | *470,534* | *474,569* | *478,604* | *482,639* | *486,674* | *490,709* | *494,744* | *498,779* | *502,814* | *506,849* | *510,884* | *514,919* | *48,420* | *490,709* |
| 38 | 396.5 Communication Equipment | 123,313 | 125,513 | 127,713 | 129,913 | 132,113 | 134,313 | 136,488 | 138,688 | 140,888 | 143,088 | 145,288 | 147,488 | 149,688 | 26,375 | 136,502 |
| 39 | 397.5 Miscellaneous Equipment | 29,813 | 30,474 | 31,135 | 31,796 | 32,457 | 33,118 | 33,756 | 34,417 | 35,078 | 35,739 | 36,400 | 37,061 | 37,722 | 7,909 | 33,764 |
| 40 | 398.5 Other Tangible Plant | 146,642 | 148,503 | 150,364 | 152,225 | 154,086 | 155,947 | 157,799 | 159,660 | 161,521 | 163,382 | 165,243 | 167,104 | 168,965 | 22,323 | 157,805 |
| 41 | **INTANGIBLE PLANT** | 153,325 | 155,055 | 156,785 | 158,515 | 160,245 | 161,975 | 163,731 | 165,461 | 167,191 | 168,921 | 170,651 | 172,381 | 174,111 | 20,786 | 163,721 |
| 42 | **COLLECTION PLANT** | 21,090,684 | 21,245,515 | 21,400,366 | 21,546,217 | 21,701,068 | 21,846,919 | 22,001,687 | 22,156,538 | 22,311,389 | 22,466,240 | 22,621,091 | 22,775,942 | 22,930,793 | 1,840,129 | 22,007,265 |
| 43 | **SYSTEM PUMPING PLANT** | 4,679,415 | 4,736,597 | 4,793,779 | 4,841,861 | 4,899,043 | 4,926,225 | 4,986,356 | 5,013,936 | *5,034,120* | *5,068,302* | *5,031,484* | *5,088,666* | *5,145,848* | *466,433* | *4,940,437* |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 16,504,333 | 16,653,222 | 16,907,268 | 17,161,314 | 17,425,360 | 17,689,406 | 17,953,220 | 18,217,266 | 18,453,312 | 18,717,358 | 18,981,404 | 19,245,450 | 19,509,496 | 3,005,163 | 17,955,260 |
| 45 | **GENERAL PLANT** | 3,836,428 | 3,911,679 | 3,986,930 | 4,062,181 | 4,137,432 | 4,212,683 | 4,281,355 | 4,356,606 | 4,431,857 | 4,507,108 | 4,582,359 | 4,657,610 | 4,732,861 | 896,433 | 4,284,392 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 46,264,164 | 46,702,067 | 47,245,127 | 47,770,087 | 48,323,147 | 48,837,207 | 49,366,348 | 49,909,808 | 50,397,868 | 50,927,928 | 51,366,988 | 51,940,048 | 52,493,108 | 6,228,944 | 49,351,075 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 241 | 241 | 241 | 241 | 241 | 238 | 241 | 241 | 241 | 241 | 241 | 241 | 2,889 | 1,443 |
| 3 | 352.1 Franchises | 301 | 301 | 301 | 301 | 301 | 305 | 301 | 301 | 301 | 301 | 301 | 301 | 3,616 | 1,810 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,213 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 14,281 | 7,143 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 1,662 | 1,662 | 1,662 | 1,662 | 1,662 | 1,672 | 1,662 | 1,662 | 1,662 | 1,662 | 1,662 | 1,662 | 19,954 | 9,977 |
| 8 | 360.2 Collection Sewers - Force | 48,812 | 48,812 | 48,812 | 48,812 | 39,812 | 48,787 | 48,812 | 48,812 | 48,812 | 48,812 | 48,812 | 48,812 | 576,719 | 287,319 |
| 9 | 361.2 Collection Sewers - Gravity | 82,745 | 82,745 | 73,745 | 82,745 | 82,745 | 82,733 | 82,745 | 82,745 | 82,745 | 82,745 | 82,745 | 82,745 | 983,928 | 489,541 |
| 10 | 362.2 Special Collecting | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 2,429 | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 29,049 | 14,526 |
| 11 | 363.2 Services to Customers | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,267 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 135,479 | 67,737 |
| 12 | 364.2 Flow Measuring Devices | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,365 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 88,941 | 44,467 |
| 13 | 365.2 Flow Measuring Installation | 20 | 20 | 20 | 20 | 20 | 16 | 20 | 20 | 20 | 20 | 20 | 20 | 236 | 118 |
| 14 | 389.2 Other Plant & Misc. Equipment | 484 | 484 | 484 | 484 | 484 | 499 | 484 | 484 | 484 | 484 | 484 | 484 | 5,823 | 2,916 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 3,422 | 3,422 | 3,422 | 3,422 | 3,422 | 3,387 | 3,422 | 3,422 | 3,422 | 3,422 | 3,422 | 3,422 | 41,029 | 20,511 |
| 18 | 370.3 Receiving Wells | 9,995 | 9,995 | 9,995 | 9,995 | 9,995 | 10,030 | 9,995 | 9,995 | 9,995 | 9,995 | 9,995 | 9,995 | 119,975 | 59,993 |
| 19 | 371.3 Pumping Equipment | 42,795 | 42,795 | 33,695 | 42,795 | 12,795 | 25,740 | 33,195 | 5,795 | 19,795 | (51,205) | 42,795 | 42,795 | 293,785 | 174,693 |
| 20 | 389.3 Other Plant & Misc. Equipment | 970 | 970 | 970 | 970 | 970 | 974 | 970 | 970 | 970 | 970 | 970 | 970 | 11,644 | 5,825 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 32,323 | 22,323 | 22,323 | 32,323 | 32,323 | 32,264 | 32,323 | 32,323 | 32,323 | 32,323 | 32,323 | 32,323 | 367,817 | 177,750 |
| 24 | 380.4 Treatment & Disposal | 187,722 | 187,722 | 187,722 | 187,722 | 187,722 | 187,652 | 187,722 | 187,722 | 187,722 | 187,722 | 187,722 | 187,722 | 2,252,594 | 1,126,292 |
| 25 | 381.4 Plant Sewers | 7,641 | 7,641 | 7,641 | 7,641 | 7,641 | 7,614 | 7,641 | 7,641 | 7,641 | 7,641 | 7,641 | 7,641 | 91,665 | 45,831 |
| 26 | 382.4 Outfall Sewer Lines | (85,450) | 19,707 | 19,707 | 19,707 | 19,707 | 19,655 | 19,707 | (8,293) | 19,707 | 19,707 | 19,707 | 19,707 | 93,275 | 1,148 |
| 27 | 389.4 Other Plant & Misc. Equipment | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,629 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 199,812 | 99,906 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 3,070 | 3,070 | 3,070 | 3,070 | 3,070 | (3,383) | 3,070 | 3,070 | 3,070 | 3,070 | 3,070 | 3,070 | 30,387 | 14,949 |
| 31 | 390.5 Office Furniture & Equipment | 5,062 | 5,062 | 5,062 | 5,062 | 5,062 | 5,053 | 5,062 | 5,062 | 5,062 | 5,062 | 5,062 | 5,062 | 60,735 | 30,364 |
| 32 | 390.51 Computer Equipment | 33,674 | 33,674 | 33,674 | 33,674 | 33,674 | 33,631 | 33,674 | 33,674 | 33,674 | 33,674 | 33,674 | 33,674 | 404,045 | 202,018 |
| 33 | 391.5 Transportation Equipment | 19,424 | 19,424 | 19,424 | 19,424 | 19,424 | 19,433 | 19,424 | 19,424 | 19,424 | 19,424 | 19,424 | 19,424 | 233,097 | 116,553 |
| 34 | 392.5 Stores Equipment | 59 | 59 | 59 | 59 | 59 | 80 | 59 | 59 | 59 | 59 | 59 | 59 | 729 | 369 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 | 2,625 | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 | 31,720 | 15,858 |
| 36 | 394.5 Laboratory Equipment | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,533 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 30,693 | 15,346 |
| 37 | 395.5 Power Operated Equipment | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 48,420 | 24,214 |
| 38 | 396.5 Communication Equipment | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,175 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 26,375 | 13,186 |
| 39 | 397.5 Miscellaneous Equipment | 661 | 661 | 661 | 661 | 661 | 638 | 661 | 661 | 661 | 661 | 661 | 661 | 7,909 | 3,956 |
| 40 | 398.5 Other Tangible Plant | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,852 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 22,323 | 11,161 |
| 41 | **INTANGIBLE PLANT** | 1,730 | 1,730 | 1,730 | 1,730 | 1,730 | 1,756 | 1,730 | 1,730 | 1,730 | 1,730 | 1,730 | 1,730 | 20,786 | 10,396 |
| 42 | **COLLECTION PLANT** | 154,851 | 154,851 | 145,851 | 154,851 | 145,851 | 154,768 | 154,851 | 154,851 | 154,851 | 154,851 | 154,851 | 154,851 | 1,840,129 | 916,601 |
| 43 | **SYSTEM PUMPING PLANT** | 57,182 | 57,182 | 48,082 | 57,182 | 27,182 | 40,131 | 47,582 | 20,182 | 34,182 | (36,818) | 57,182 | 57,182 | 466,433 | 261,022 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 148,889 | 254,046 | 254,046 | 264,046 | 264,046 | 263,814 | 264,046 | 236,046 | 264,046 | 264,046 | 264,046 | 264,046 | 3,005,163 | 1,450,927 |
| 45 | **GENERAL PLANT** | 75,251 | 75,251 | 75,251 | 75,251 | 75,251 | 68,672 | 75,251 | 75,251 | 75,251 | 75,251 | 75,251 | 75,251 | 896,433 | 447,974 |
| 46 | **TOTAL NET ADDITIONS** | 437,903 | 543,060 | 524,960 | 553,060 | 514,060 | 529,141 | 543,460 | 488,060 | 530,060 | 459,060 | 553,060 | 553,060 | 6,228,944 | 3,086,920 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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]
*FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]*

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 241 | 241 | 241 | 241 | 241 | 238 | 241 | 241 | 241 | 241 | 241 | 241 | 2,889 | 1,443 |
| 3 | 352.1 Franchises | 301 | 301 | 301 | 301 | 301 | 305 | 301 | 301 | 301 | 301 | 301 | 301 | 3,616 | 1,810 |
| 4 | 389.1 Other Plant & Misc. Equipment | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,213 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 14,261 | 7,143 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 1,662 | 1,662 | 1,662 | 1,662 | 1,662 | 1,672 | 1,662 | 1,662 | 1,662 | 1,662 | 1,662 | 1,662 | 19,954 | 9,977 |
| 8 | 360.2 Collection Sewers - Force | 48,812 | 48,812 | 48,812 | 48,812 | 48,812 | 48,787 | 48,812 | 48,812 | 48,812 | 48,812 | 48,812 | 48,812 | 585,719 | 292,858 |
| 9 | 361.2 Collection Sewers - Gravity | 82,745 | 82,745 | 82,745 | 82,745 | 82,745 | 82,733 | 82,745 | 82,745 | 82,745 | 82,745 | 82,745 | 82,745 | 992,926 | 496,464 |
| 10 | 362.2 Special Collecting | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 2,429 | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 2,420 | 29,049 | 14,526 |
| 11 | 363.2 Services to Customers | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,267 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 11,292 | 135,479 | 67,737 |
| 12 | 364.2 Flow Measuring Devices | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,365 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 88,941 | 44,467 |
| 13 | 365.2 Flow Measuring Installation | 20 | 20 | 20 | 20 | 20 | 16 | 20 | 20 | 20 | 20 | 20 | 20 | 236 | 118 |
| 14 | 389.2 Other Plant & Misc. Equipment | 484 | 484 | 484 | 484 | 484 | 499 | 484 | 484 | 484 | 484 | 484 | 484 | 5,823 | 2,916 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 3,422 | 3,422 | 3,422 | 3,422 | 3,422 | 3,387 | 3,422 | 3,422 | 3,422 | 3,422 | 3,422 | 3,422 | 41,029 | 20,511 |
| 18 | 370.3 Receiving Wells | 9,995 | 9,995 | 9,995 | 9,995 | 9,995 | 10,030 | 9,995 | 9,995 | 9,995 | 9,995 | 9,995 | 9,995 | 119,975 | 59,993 |
| 19 | 371.3 Pumping Equipment | 42,795 | 42,795 | 42,795 | 42,795 | 42,795 | 42,740 | 42,795 | 42,795 | 42,795 | 42,795 | 42,795 | 42,795 | 513,485 | 256,739 |
| 20 | 389.3 Other Plant & Misc. Equipment | 970 | 970 | 970 | 970 | 970 | 974 | 970 | 970 | 970 | 970 | 970 | 970 | 11,644 | 5,825 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 32,323 | 32,323 | 32,323 | 32,323 | 32,323 | 32,264 | 32,323 | 32,323 | 32,323 | 32,323 | 32,323 | 32,323 | 387,817 | 193,903 |
| 24 | 380.4 Treatment & Disposal | 187,722 | 187,722 | 187,722 | 187,722 | 187,722 | 187,652 | 187,722 | 187,722 | 187,722 | 187,722 | 187,722 | 187,722 | 2,252,594 | 1,126,292 |
| 25 | 381.4 Plant Sewers | 7,641 | 7,641 | 7,641 | 7,641 | 7,641 | 7,614 | 7,641 | 7,641 | 7,641 | 7,641 | 7,641 | 7,641 | 91,665 | 45,831 |
| 26 | 382.4 Outfall Sewer Lines | 19,707 | 19,707 | 19,707 | 19,707 | 19,707 | 19,655 | 19,707 | 19,707 | 19,707 | 19,707 | 19,707 | 19,707 | 236,432 | 118,216 |
| 27 | 389.4 Other Plant & Misc. Equipment | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,629 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 199,812 | 99,906 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 3,070 | 3,070 | 3,070 | 3,070 | 3,070 | 3,064 | 3,070 | 3,070 | 3,070 | 3,070 | 3,070 | 3,070 | 36,834 | 18,416 |
| 31 | 390.5 Office Furniture & Equipment | 5,062 | 5,062 | 5,062 | 5,062 | 5,062 | 5,053 | 5,062 | 5,062 | 5,062 | 5,062 | 5,062 | 5,062 | 60,735 | 30,364 |
| 32 | 390.51 Computer Equipment | 33,674 | 33,674 | 33,674 | 33,674 | 33,674 | 33,631 | 33,674 | 33,674 | 33,674 | 33,674 | 33,674 | 33,674 | 404,045 | 202,018 |
| 33 | 391.5 Transportation Equipment | 19,424 | 19,424 | 19,424 | 19,424 | 19,424 | 19,433 | 19,424 | 19,424 | 19,424 | 19,424 | 19,424 | 19,424 | 233,097 | 116,553 |
| 34 | 392.5 Stores Equipment | 59 | 59 | 59 | 59 | 59 | 80 | 59 | 59 | 59 | 59 | 59 | 59 | 729 | 369 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 | 2,625 | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 | 31,720 | 15,858 |
| 36 | 394.5 Laboratory Equipment | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,533 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 2,560 | 30,693 | 15,346 |
| 37 | 395.5 Power Operated Equipment | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 48,420 | 24,214 |
| 38 | 396.5 Communication Equipment | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,175 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 26,375 | 13,186 |
| 39 | 397.5 Miscellaneous Equipment | 661 | 661 | 661 | 661 | 661 | 638 | 661 | 661 | 661 | 661 | 661 | 661 | 7,909 | 3,956 |
| 40 | 398.5 Other Tangible Plant | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,852 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 1,861 | 22,323 | 11,161 |
| 41 | **INTANGIBLE PLANT** | 1,730 | 1,730 | 1,730 | 1,730 | 1,730 | 1,756 | 1,730 | 1,730 | 1,730 | 1,730 | 1,730 | 1,730 | 20,786 | 10,396 |
| 42 | **COLLECTION PLANT** | 154,851 | 154,851 | 154,851 | 154,851 | 154,851 | 154,768 | 154,851 | 154,851 | 154,851 | 154,851 | 154,851 | 154,851 | 1,858,129 | 929,063 |
| 43 | **SYSTEM PUMPING PLANT** | 57,182 | 57,182 | 57,182 | 57,182 | 57,182 | 57,131 | 57,182 | 57,182 | 57,182 | 57,182 | 57,182 | 57,182 | 686,133 | 343,068 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 264,046 | 264,046 | 264,046 | 264,046 | 264,046 | 263,814 | 264,046 | 264,046 | 264,046 | 264,046 | 264,046 | 264,046 | 3,168,320 | 1,584,148 |
| 45 | **GENERAL PLANT** | 75,251 | 75,251 | 75,251 | 75,251 | 75,251 | 75,119 | 75,251 | 75,251 | 75,251 | 75,251 | 75,251 | 75,251 | 902,880 | 451,441 |
| 46 | **TOTAL GROSS ADDITIONS** | 553,060 | 553,060 | 553,060 | 553,060 | 553,060 | 552,588 | 553,060 | 553,060 | 553,060 | 553,060 | 553,060 | 553,060 | 6,636,248 | 3,318,116 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | 5,538 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | 6,923 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 9,100 | 0 | 30,000 | 17,000 | 9,600 | 37,000 | 23,000 | 94,000 | 0 | 0 | 219,700 | 82,047 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 16,154 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 115,157 | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 0 | 0 | 0 | 0 | 143,157 | 117,068 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 6,447 | 0 | 0 | 0 | 0 | 0 | 0 | 6,447 | 3,470 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 9,000 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,000 | 12,461 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 9,100 | 0 | 30,000 | 17,000 | 9,600 | 37,000 | 23,000 | 94,000 | 0 | 0 | 219,700 | 82,047 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 115,157 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 28,000 | 0 | 0 | 0 | 0 | 163,157 | 133,222 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 6,447 | 0 | 0 | 0 | 0 | 0 | 0 | 6,447 | 3,470 |
| 46 | **TOTAL RETIREMENTS** | 115,157 | 10,000 | 28,100 | 0 | 39,000 | 23,447 | 9,600 | 65,000 | 23,000 | 94,000 | 0 | 0 | 407,304 | 231,200 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | (31,200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (31,200) | (31,200) |
| 9 | 361.2 Collection Sewers - Gravity | (939,091) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (939,091) | (939,091) |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | (2,500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,500) | (2,500) |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | (17,709) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (17,709) | (17,709) |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | (31,721) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (31,721) | (31,721) |
| 24 | 380.4 Treatment & Disposal | (82,011) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (82,011) | (82,011) |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | (972,791) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (972,791) | (972,791) |
| 43 | **SYSTEM PUMPING PLANT** | (17,709) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (17,709) | (17,709) |
| 44 | **TREATMENT AND DISPOSAL PLANT** | (113,732) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (113,732) | (113,732) |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL UTILITY ADJUSTMENTS** | (1,104,232) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,104,232) | (1,104,232) |



7/24/95 3:18 PM A10S6.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | Ave. Adjusted Utility | 1996 NON-USED & USEFUL | |
| Line No. | Account No. and Name | Balance A-10(S) 1 of 7 | Percentage F-Schedules | Average Amount |
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 18,406 | 0.00% | 0 |
| 3 | 352.1 Franchises | 41,378 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 103,937 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 303,234 | 19.21% | 58,254 |
| 8 | 360.2 Collection Sewers - Force | 4,848,317 | 6.86% | 332,809 |
| 9 | 361.2 Collection Sewers - Gravity | 13,366,744 | 32.35% | 4,324,153 |
| 10 | 362.2 Special Collecting | 477,797 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 1,591,667 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 407,407 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 1,109 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 38,199 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 248,546 | 8.03% (2) | 19,949 |
| 18 | 370.3 Receiving Wells | 1,296,627 | 8.22% (2) | 106,609 |
| 19 | 371.3 Pumping Equipment | 3,266,090 | 7.71% (2) | 251,922 |
| 20 | 389.3 Other Plant & Misc. Equipment | 111,465 | 14.84% | 16,542 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% (2) | 0 |
| 23 | 354.4 Structures & Improvements | 2,969,957 | 8.54% (2) | 253,530 |
| 24 | 380.4 Treatment & Disposal | 12,162,199 | 8.84% (2) | 1,075,208 |
| 25 | 381.4 Plant Sewers | 530,432 | 11.01% (2) | 58,412 |
| 26 | 382.4 Outfall Sewer Lines | 1,252,132 | 2.27% (2) | 28,466 |
| 27 | 389.4 Other Plant & Misc. Equipment | 926,808 | 16.69% (2) | 154,644 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 347,049 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 450,030 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 1,187,173 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 1,121,791 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 4,812 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 272,641 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 82,116 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 490,709 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 136,502 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 33,764 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 157,805 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 163,721 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 21,034,474 | 22.42% | 4,715,216 |
| 43 | **SYSTEM PUMPING PLANT** | 4,922,728 | 8.02% | 395,022 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 17,841,528 | 8.80% | 1,570,260 |
| 45 | **GENERAL PLANT** | 4,284,392 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 48,246,843 | 13.85% | 6,680,498 |

Note.

1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.
2. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 59,111 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 1,500 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 1,500 |
| 7 | **12/31/85 Balance** | 60,611 |
| 8 | **Balance per order 12/31/85** | 0 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 2,500 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 2,500 |
| 14 | **12/31/86 Balance** | 63,111 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 1,250 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 1,250 |
| 21 | **12/31/87 Balance** | 64,361 |
| 22 | **Balance per books 12/21/87 (Valrico Hills) and 09/30/88 (Tropical Isles)** | 101,920 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 166,281 |
| 29 | **Balance per order 12/31/88 (Lake Gibson)** | 107,899 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 744 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 744 |
| 35 | **12/31/89 Balance** | 274,924 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 274,924 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 274,924 |
| 2 | **Balance per order 12/31/90 (Deep Creek), 08/31/91(Seaboard), and 09/30/91 (Lehigh)** | 12,770,825 |
| 3 | Utility Adjustments to ordered balance (1) | 59,758 |
| 4 | 1991 Additions | 10,384 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 10,384 |
| 8 | **12/31/91 Balance** | 13,115,891 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | 36,418,516 |
| 10 | Utility Adjustments to ordered balance (1) | (1,170,368) |
| 11 | 1992 Additions | 1,235,036 |
| 12 | 1992 Retirements | 6,036 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,229,000 |
| 15 | **12/31/92 Balance** | 49,593,018 |
| 16 | **Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)** | 90,049 |
| 17 | Utility Adjustments to ordered balance (1) | 0 |
| 18 | 1993 Additions | 998,350 |
| 19 | 1993 Retirements | 3,216 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 995,134 |
| 22 | **12/31/93 Balance** | 50,678,201 |
| 23 | **Balance per order 12/31/93** | 0 |
| 24 | Utility Adjustments to ordered balance (1) | 0 |
| 25 | 1994 Additions | 1,075,699 |
| 26 | 1994 Retirements | 58,546 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 1,017,153 |
| 29 | **12/31/94 Balance** | 51,695,354 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | 6,674,399 |
| 31 | Utility Adjustments to ordered balance (1) | 0 |
| 32 | 1995 Additions | 955,967 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 955,967 |
| 36 | **12/31/95 Balance** | 59,325,720 |
| 37 | **Balance per order 12/31/95** | 0 |
| 38 | Utility Adjustments to ordered balance (1) | 0 |
| 39 | 1996 Additions | 1,013,334 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross-Up Refund | 21,296 |
| 42 | 1996 Net Additions | 1,034,630 |
| 43 | **12/31/96 Balance** | 60,360,351 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/24/95 3:22 PM A11S2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 14,733,507 | 497,644 | 15,231,151 | (1,704,099) | 13,527,053 | 14,982,328 | (1,704,100) | 13,278,228 | 10.74% | 1,426,094 |
| 2 | Line/Main Extensions | 15,427,854 | 234,895 | 15,662,749 | 0 | 15,662,749 | 15,545,301 | 0 | 15,545,301 | 8.55% | 1,328,936 |
| 3 | Contributed Lines | 24,287,132 | 0 | 24,287,132 | 1,725,395 | 26,012,527 | 24,287,133 | 1,725,395 | 26,012,528 | 39.01% | 10,148,733 |
| 4 | Cont. Prpty Other than Lines | 3,287,574 | 0 | 3,287,574 | 0 | 3,287,574 | 3,287,572 | 0 | 3,287,572 | 1.47% | 48,371 |
| 5 | Service Installation Fees | 1,589,656 | 280,795 | 1,870,451 | 0 | 1,870,451 | 1,730,289 | 0 | 1,730,289 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 59,325,723 | 1,013,334 | 60,339,057 | 21,296 | 60,360,353 | 59,832,623 | 21,295 | 59,853,918 | 21.64% | 12,952,134 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-6 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Ending Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Net Additions | Average Balance 1996 |
| 1 | Plant Capacity Fees | 14,733,507 | 14,774,131 | 14,815,193 | 14,856,254 | 14,897,316 | 14,938,378 | 14,982,329 | 15,026,281 | 15,067,343 | 15,108,404 | 15,149,466 | 15,190,528 | 15,231,151 | 497,644 | 14,982,328 |
| 2 | Line/Main Extensions | 15,427,854 | 15,447,120 | 15,466,386 | 15,485,652 | 15,504,919 | 15,524,935 | 15,545,301 | 15,565,667 | 15,585,684 | 15,604,950 | 15,624,216 | 15,643,482 | 15,662,749 | 234,895 | 15,545,301 |
| 3 | Contributed Lines | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 24,287,132 | 0 | 24,287,133 |
| 4 | Cont. Prpty Other than Lines | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 3,287,574 | 0 | 3,287,572 |
| 5 | Service Installation Fees | 1,589,656 | 1,611,776 | 1,634,378 | 1,656,980 | 1,679,932 | 1,704,301 | 1,730,712 | 1,756,773 | 1,780,858 | 1,803,611 | 1,826,213 | 1,848,332 | 1,870,451 | 280,795 | 1,730,269 |
| 6 | **TOTAL SEWER CIAC** | 59,325,723 | 59,407,732 | 59,490,662 | 59,573,592 | 59,656,873 | 59,742,319 | 59,833,048 | 59,923,427 | 60,006,390 | 60,091,670 | 60,174,601 | 60,257,048 | 60,339,057 | 1,013,334 | 59,832,623 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 40,624 | 41,062 | 41,062 | 41,062 | 41,062 | 43,952 | 43,952 | 41,062 | 41,062 | 41,062 | 41,062 | 40,624 | 497,644 | 248,822 |
| 2 | Line/Main Extensions | 19,266 | 19,266 | 19,266 | 19,266 | 20,016 | 20,366 | 20,366 | 20,016 | 19,266 | 19,266 | 19,266 | 19,266 | 234,895 | 117,448 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 22,119 | 22,602 | 22,602 | 22,952 | 24,368 | 26,411 | 26,061 | 23,885 | 22,952 | 22,602 | 22,119 | 22,119 | 280,795 | 140,634 |
| 6 | **TOTAL** | 82,009 | 82,930 | 82,930 | 83,280 | 85,446 | 90,729 | 90,379 | 84,963 | 83,280 | 82,930 | 82,447 | 82,009 | 1,013,334 | 506,904 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Gross Additions | Ave Gross Additions 1996 |
| 1 | Plant Capacity Fees | 40,624 | 41,062 | 41,062 | 41,062 | 41,062 | 43,952 | 43,952 | 41,062 | 41,062 | 41,062 | 41,062 | 40,624 | 497,644 | 248,822 |
| 2 | Line/Main Extensions | 19,266 | 19,266 | 19,266 | 19,266 | 20,016 | 20,366 | 20,366 | 20,016 | 19,266 | 19,266 | 19,266 | 19,266 | 234,895 | 117,448 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 22,119 | 22,602 | 22,602 | 22,952 | 24,368 | 26,411 | 26,061 | 23,885 | 22,952 | 22,602 | 22,119 | 22,119 | 280,795 | 140,634 |
| 6 | **TOTAL** | 82,009 | 82,930 | 82,930 | 83,280 | 85,446 | 90,729 | 90,379 | 84,963 | 83,280 | 82,930 | 82,447 | 82,009 | 1,013,334 | 506,904 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | (1,704,099) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,704,099) | (1,704,100) |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 1,725,395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,725,395 | 1,725,395 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 21,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,296 | 21,295 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | **Balance per order 5/30/85 (Enterprise)** | 17,631 |
| 2 | Utility Adjustments to ordered balance (1) | 0 |
| 3 | 1985 Additions | 2,152 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 2,152 |
| 7 | **12/31/85 Balance** | 19,783 |
| 8 | **Balance per order 12/31/85** | 0 |
| 9 | Utility Adjustments to ordered balance (1) | 0 |
| 10 | 1986 Additions | 3,813 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 3,813 |
| 14 | **12/31/86 Balance** | 23,595 |
| 15 | **Balance per order 12/31/86** | 0 |
| 16 | Utility Adjustments to ordered balance (1) | 0 |
| 17 | 1987 Additions | 3,928 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 3,928 |
| 21 | **12/31/87 Balance** | 27,523 |
| 22 | **Balance per books 12/21/87 (Vairico Hills) and 09/30/88 (Tropical Isles)** | 3,944 |
| 23 | Utility Adjustments to ordered balance (1) | 0 |
| 24 | 1988 Additions | 3,604 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 3,604 |
| 28 | **12/31/88 Balance** | 35,071 |
| 29 | **Balance per order 12/31/88 (Lake Gibson)** | 8,708 |
| 30 | Utility Adjustments to ordered balance (1) | 0 |
| 31 | 1989 Additions | 10,016 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 10,016 |
| 35 | **12/31/89 Balance** | 53,795 |
| 36 | **Balance per order 12/31/89** | 0 |
| 37 | Utility Adjustments to ordered balance (1) | 0 |
| 38 | 1990 Additions | 10,169 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 10,169 |
| 42 | **12/31/90 Balance** | 63,964 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 63,964 |
| 2 | **Balance per order 12/31/90 (Deep Creek), 08/31/91(Seaboard), and 09/30/91 (Lehigh)** | 2,908,204 |
| 3 | Utility Adjustments to ordered balance (1) | 7,842 |
| 4 | 1991 Additions | 226,701 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 226,701 |
| 8 | **12/31/91 Balance** | 3,206,712 |
| 9 | **Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)** | 6,143,108 |
| 10 | Utility Adjustments to ordered balance (1) | (118,736) |
| 11 | 1992 Additions | 1,244,867 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 1,244,867 |
| 15 | **12/31/92 Balance** | 10,475,951 |
| 16 | **Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)** | 30,999 |
| 17 | Utility Adjustments to ordered balance (1) | 0 |
| 18 | 1993 Additions | 1,491,045 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 1,491,045 |
| 22 | **12/31/93 Balance** | 11,997,995 |
| 23 | **Balance per order 12/31/93** | 0 |
| 24 | Utility Adjustments to ordered balance (1) | 0 |
| 25 | 1994 Additions | 1,677,766 |
| 26 | 1994 Retirements | 19,723 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 1,658,043 |
| 29 | **12/31/94 Balance** | 13,656,038 |
| 30 | **Balance per books 12/31/94 (Buenaventura Lakes)** | 1,086,243 |
| 31 | Utility Adjustments to ordered balance (1) | 0 |
| 32 | 1995 Additions | 1,970,999 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 1,970,999 |
| 36 | **12/31/95 Balance** | 16,713,280 |
| 37 | **Balance per order 12/31/95** | 0 |
| 38 | Utility Adjustments to ordered balance (1) | 0 |
| 39 | 1996 Additions | 1,996,052 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 1,996,052 |
| 43 | **12/31/96 Balance** | 18,709,332 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 4,930,001 | 643,466 | 5,573,467 | 0 | 5,573,467 | 5,251,732 | 0 | 5,251,732 | 8.83% | 463,530 |
| 2 | Line/Main Extensions | 4,166,588 | 497,106 | 4,663,694 | 0 | 4,663,694 | 4,415,142 | 0 | 4,415,142 | 5.64% | 248,993 |
| 3 | Contributed Lines | 6,143,502 | 684,637 | 6,828,139 | 0 | 6,828,139 | 6,485,821 | 0 | 6,485,821 | 41.48% | 2,690,336 |
| 4 | Cont. Prpty Other than Lines | 1,093,726 | 124,549 | 1,218,275 | 0 | 1,218,275 | 1,155,999 | 0 | 1,155,999 | 2.09% | 24,123 |
| 5 | Service Installation Fees | 379,467 | 46,294 | 425,761 | 0 | 425,761 | 402,614 | 0 | 402,614 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 16,713,284 | 1,996,052 | 18,709,336 | 0 | 18,709,336 | 17,711,308 | 0 | 17,711,308 | 19.35% | 3,426,982 |

Column:
(10) from Schedule A-10 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

| Line No. | (1) Description | (2) Ending Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 4,930,001 | 4,983,624 | 5,037,247 | 5,090,870 | 5,144,493 | 5,198,116 | 5,251,729 | 5,305,352 | 5,358,975 | 5,412,598 | 5,466,221 | 5,519,844 | 5,573,467 | 643,466 | 5,251,732 |
| 2 | Line/Main Extensions | 4,166,588 | 4,206,015 | 4,249,442 | 4,290,869 | 4,332,296 | 4,373,723 | 4,415,132 | 4,456,559 | 4,497,986 | 4,539,413 | 4,580,840 | 4,622,267 | 4,663,694 | 497,106 | 4,415,142 |
| 3 | Contributed Lines | 6,143,502 | 6,200,556 | 6,257,610 | 6,314,664 | 6,371,718 | 6,428,772 | 6,485,815 | 6,542,869 | 6,599,923 | 6,656,977 | 6,714,031 | 6,771,085 | 6,828,139 | 684,637 | 6,485,821 |
| 4 | Cont. Prpty Other than Lines | 1,093,726 | 1,104,104 | 1,114,482 | 1,124,860 | 1,135,238 | 1,145,616 | 1,156,007 | 1,166,385 | 1,176,763 | 1,187,141 | 1,197,519 | 1,207,897 | 1,218,275 | 124,549 | 1,155,999 |
| 5 | Service Installation Fees | 379,467 | 383,327 | 387,187 | 391,047 | 394,907 | 398,767 | 402,601 | 406,461 | 410,321 | 414,181 | 418,041 | 421,901 | 425,761 | 46,294 | 402,614 |
| 6 | TOTAL | 16,713,284 | 16,879,626 | 17,045,968 | 17,212,310 | 17,378,652 | 17,544,994 | 17,711,284 | 17,877,626 | 18,043,968 | 18,210,310 | 18,376,652 | 18,542,994 | 18,709,336 | 1,996,052 | 17,711,308 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 53,623 | 53,623 | 53,623 | 53,623 | 53,623 | 53,613 | 53,623 | 53,623 | 53,623 | 53,623 | 53,623 | 53,623 | 643,466 | 321,731 |
| 2 | Line/Main Extensions | 41,427 | 41,427 | 41,427 | 41,427 | 41,427 | 41,409 | 41,427 | 41,427 | 41,427 | 41,427 | 41,427 | 41,427 | 497,106 | 248,554 |
| 3 | Contributed Lines | 57,054 | 57,054 | 57,054 | 57,054 | 57,054 | 57,043 | 57,054 | 57,054 | 57,054 | 57,054 | 57,054 | 57,054 | 684,637 | 342,319 |
| 4 | Cont. Prpty Other than Lines | 10,378 | 10,378 | 10,378 | 10,378 | 10,378 | 10,391 | 10,378 | 10,378 | 10,378 | 10,378 | 10,378 | 10,378 | 124,549 | 62,273 |
| 5 | Service Installation Fees | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,834 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 46,294 | 23,147 |
| 6 | TOTAL | 166,342 | 166,342 | 166,342 | 166,342 | 166,342 | 166,290 | 166,342 | 166,342 | 166,342 | 166,342 | 166,342 | 166,342 | 1,996,052 | 998,024 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 53,623 | 53,623 | 53,623 | 53,623 | 53,623 | 53,613 | 53,623 | 53,623 | 53,623 | 53,623 | 53,623 | 53,623 | 643,466 | 321,731 |
| 2 | Line/Main Extensions | 41,427 | 41,427 | 41,427 | 41,427 | 41,427 | 41,409 | 41,427 | 41,427 | 41,427 | 41,427 | 41,427 | 41,427 | 497,106 | 248,554 |
| 3 | Contributed Lines | 57,054 | 57,054 | 57,054 | 57,054 | 57,054 | 57,043 | 57,054 | 57,054 | 57,054 | 57,054 | 57,054 | 57,054 | 684,637 | 342,319 |
| 4 | Cont. Prpty Other than Lines | 10,378 | 10,378 | 10,378 | 10,378 | 10,378 | 10,391 | 10,378 | 10,378 | 10,378 | 10,378 | 10,378 | 10,378 | 124,549 | 62,273 |
| 5 | Service Installation Fees | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,834 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 46,294 | 23,147 |
| 6 | TOTAL | 166,342 | 166,342 | 166,342 | 166,342 | 166,342 | 166,290 | 166,342 | 166,342 | 166,342 | 166,342 | 166,342 | 166,342 | 1,996,052 | 998,024 |

798



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% (d) | | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

### FPSC REGULATED UNIFORM PLANTS

| LINE NO. | PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Dol Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park Ma | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Park | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 61 | Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 62 | Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 63 | Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 64 | River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 65 | River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 66 | Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 67 | Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 68 | Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 69 | Silver Lake Est./Western : | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 70 | Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 71 | Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 72 | South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 73 | St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 74 | Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 75 | Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 76 | Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 77 | Sunny Hills | W & S | Washington | 930423 | 10.63% | 9.85% | 0.785953% |
| 78 | Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 79 | Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 80 | University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 81 | Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 82 | Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 83 | Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 84 | Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 85 | Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 86 | Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 87 | Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

### FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |

### COUNTY PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Gibsonia Estates | W | Polk | | N/A | 9.85% | 0.785953% |
| Hershel Heights | W | Hillsborough | 920417 | N/A | 9.85% | 0.785953% |
| Lake Gibson | W & S | Polk | | N/A | 9.85% | 0.785953% |
| Orange Hill/Sugar Creek | W | Polk | | N/A | 9.85% | 0.785953% |
| Seaboard | W & S | Hillsborough | | N/A | 9.85% | 0.785953% |
| Spring Hill | W & S | Hernando | 930423 | 10.63% | 9.85% | 0.785953% |
| Valrico Hills | W & S | Hillsborough | | N/A | 9.85% | 0.785953% |

Note: Schedule A15 page 2 included in this section of Volume IIIA reflects the final present and proposed AFUDC rates for all plants assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing. This schedule would replace all A15 page 2 Water and Sewer Schedules from Volume III Books 1-6.

7/28/95 10:32 AM A15W2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x

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

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

| Line No. | (1) Description | (2) Sewer Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 354,358 |
| 2 | Utility Adjustments to Beginning Balance | (8,061) |
| 3 | **Restated Balance 12/31/91** | 346,297 |
| 4 | 1992 Additions | (18,865) |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 327,432 |
| 7 | 1993 Additions | 434,251 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 761,683 |
| 10 | 1994 Additions | 326,691 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 1,088,374 |
| 13 | 1995 Additions | 625,010 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 1,713,384 |
| 16 | 1996 Additions | 154,300 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 1,867,684 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 1,713,384 |
| 20 | Jan | 1,726,242 |
| 21 | Feb | 1,739,101 |
| 22 | Mar | 1,751,959 |
| 23 | Apr | 1,764,817 |
| 24 | May | 1,777,676 |
| 25 | Jun | 1,790,534 |
| 26 | Jul | 1,803,392 |
| 27 | Aug | 1,816,251 |
| 28 | Sep | 1,829,109 |
| 29 | Oct | 1,841,967 |
| 30 | Nov | 1,854,826 |
| 31 | Ending Balance 12/31/96 | 1,867,684 |
| 32 | Average Balance | 1,790,534 |
| 33 | Non-used and Useful Percentage | 89.67% |
| 34 | Non-used and Useful Amount | 1,605,522 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

**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: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,674) | (388,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 962,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,262 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,632 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,889 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,842 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,168,154 |
| 20 | Investment In Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,398,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,348) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | **TOTAL CURRENT ASSETS** | 8,909,593 | 9,364,596 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,446,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,516 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,805 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,898 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,862 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,060,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | **TOTAL DEFERRED ASSETS** | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | **TOTAL ASSETS** | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cr[illegible] due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid in Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,826 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |

807

7/24/95 4:20 PM A19W1.XLS

Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS BALANCE | | | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | 12/31/91 Balance per Order No. 93-0423 | | | 12/31/91 Balance per Order No. 93-0423 | 170,335 | |
| 1 | Dated 3/22/93 | (519,787) | | Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | (519,787) | | 12/31/91 Adjusted Balance | 170,335 | |
| 4 | | | | 1992 Amortization Expense | 12,271 | |
| 5 | 12/31/92 Balance | (519,787) | | 12/31/92 BALANCE | 182,606 | |
| 6 | | | | 1993 Amortization Expense | 12,271 | |
| 7 | 12/31/93 Balance | (519,787) | | 12/31/93 BALANCE | 194,877 | |
| 8 | | | | 1994 Amortization Expense | 12,271 | |
| 9 | 12/31/94 Balance | (519,787) | | 12/31/94 BALANCE | 207,148 | |
| 10 | | | | 1995 Amortization Expense | 12,271 | |
| 11 | 12/31/95 Balance | (519,787) | | 12/31/95 BALANCE | 219,419 | |
| 12 | | | | 1996 Amortization Expense | 12,271 | |
| 13 | **12/31/96 Balance** | (519,787) | (519,787) | **12/31/96 BALANCE** | 231,690 | 225,555 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS: | 1996 | Supporting Schedules | Recap Schedules |
| 14 | Average Balance | (519,787) | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % (1) | 6.32% | A-6 (S) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | (32,856) | | |
| | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS: | | | |
| 17 | Average Balance | 225,555 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Amortization - % (1) | 6.35% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 14,328 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | (18,528) | | A-7 (S) |

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

7/24/95 4:19 PM A20S.XLS

Note: May not cross foot due to rounding.

**SCHEDULE OF OTHER - SEWER - 1996**
**DEFERRED DEBITS**

Company: SSU / Total Company
Docket No. 960495-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: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

| Line No. | (1) Description | (2) SEABOARD PLANT ABANDONMENT ADDITIONS | (3) MONTHLY AMORTIZATION (5 year Life) | (4) UNAMORTIZED BALANCE | (5) SEABOARD CAPACITY FEE ADDITIONS | (6) MONTHLY AMORTIZATION (10 year Life) | (7) UNAMORTIZED BALANCE | (8) UNIVERSITY SHORES INTERCONNECT ADDITIONS | (9) MONTHLY AMORTIZATION (20 year Life) | (10) UNAMORTIZED BALANCE | (11) TOTAL DEFERRED DEBITS ADDITIONS | (12) MONTHLY AMORTIZATION | (13) UNAMORTIZED BALANCE | (14) Recap Schedule |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **DEFERRED DEBIT** | | | | | | | | | | | | | |
| 2 | **12/31/95 Balance** | | | 558,130 | | | 630,303 | | | 2,248,813 | | | 3,437,046 | |
| 3 | Jan | 0 | 10,944 | 547,186 | 0 | 7,004 | 623,299 | 0 | 10,129 | 2,238,484 | 0 | 28,077 | 3,408,969 | |
| 4 | Feb | 0 | 10,944 | 536,242 | 0 | 7,004 | 616,295 | 0 | 10,129 | 2,228,355 | 0 | 28,077 | 3,380,892 | |
| 5 | Mar | 0 | 10,944 | 525,298 | 0 | 7,004 | 609,291 | 0 | 10,129 | 2,218,226 | 0 | 28,077 | 3,352,815 | |
| 6 | Apr | 0 | 10,944 | 514,354 | 0 | 7,004 | 602,287 | 0 | 10,129 | 2,208,097 | 0 | 28,077 | 3,324,738 | |
| 7 | May | 0 | 10,944 | 503,410 | 0 | 7,004 | 595,283 | 0 | 10,129 | 2,197,968 | 0 | 28,077 | 3,296,661 | |
| 8 | Jun | 0 | 10,944 | 492,466 | 0 | 7,004 | 588,279 | 0 | 10,129 | 2,187,839 | 0 | 28,077 | 3,268,584 | |
| 9 | Jul | 0 | 10,944 | 481,522 | 0 | 7,004 | 581,275 | 0 | 10,129 | 2,177,710 | 0 | 28,077 | 3,240,507 | |
| 10 | Aug | 0 | 10,944 | 470,578 | 0 | 7,004 | 574,271 | 0 | 10,129 | 2,167,581 | 0 | 28,077 | 3,212,430 | |
| 11 | Sep | 0 | 10,944 | 459,634 | 0 | 7,004 | 567,267 | 0 | 10,129 | 2,157,452 | 0 | 28,077 | 3,184,353 | |
| 12 | Oct | 0 | 10,944 | 448,690 | 0 | 7,004 | 560,263 | 0 | 10,129 | 2,147,323 | 0 | 28,077 | 3,156,276 | |
| 13 | Nov | 0 | 10,944 | 437,746 | 0 | 7,004 | 553,259 | 0 | 10,129 | 2,137,194 | 0 | 28,077 | 3,128,199 | |
| 14 | 12/31/96 Balance | 0 | 10,944 | 426,802 | 0 | 7,004 | 546,255 | 0 | 10,129 | 2,127,065 | 0 | 28,077 | 3,100,122 | |
| 15 | **Total Amortization Expense 12/31/96** | | 131,328 | | | 84,048 | | | 121,548 | | | 336,924 | | B-2, B-6 (S) |
| 16 | **Average Rate Base Balance 12/31/96** | | | 492,466 | | | 588,279 | | | 2,187,839 | | | 3,268,584 | A-2 (s) |



**SEABOARD CAPACITY FEES**

On June 3, 1993, the Company entered into an interconnect agreement to purchase additional wastewater treatment capacity from the City of Tampa, Florida. The initial term of the agreement is five years and automatically renews for an additional five years unless either party provides a five year advance notice of termination. The agreement required the Company to pay a capacity fee totaling approximately $840,000. The Company recorded this fee as a deferred asset and intends to amortize the cost over the ten year initial contract term.
Amortization Period: 120 Months
Monthly Amortization: $7,004
Amortization start date: 7/1/93

**SEABOARD PLANT ABANDONMENT**

In December, 1994, the Company recorded the abandonment of plant assets as a result of the interconnect with the City of Tampa. In addition to the retirement of assets and the related accumulated depreciation, contributions and amortization, it has incurred approximately $600,000 of removal costs. As the FPSC formula for calculating remaining life resulted in a one year amortization, the Company is proposing a 60 month amortization period.
Total Costs: $656,627
Amortization Period: 60 Months
Monthly Amortization: $10,944
Amortization start date: 4/1/95

**UNIVERSITY SHORES INTERCONNECT**

On June 28, 1994, the Company entered into a wastewater interconnect agreement with Orange County whereby Orange County, Florida will provide wholesale wastewater service between the Company's University Shores wastewater collection system and the County's wastewater system. The Company agreed to pay a capacity charge of $2,430,934 for 320,000 GPD of wastewater capacity.
Amortization Period: 240 months
Monthly Amortization Amount: $10,129
Amortization Start Date: 7/1/94



Note: * not cross foot due to rounding.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | **1996 PRESENT OPERATING INCOME** | | | **1996 REQUESTED OPERATING INCOME** | | | |
| Line No. Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES** | | | | | | | |
| 2 Sewer Sales | 24,732,910 | 0 | 24,732,910 | 7,214,608 | 31,947,518 | 29.17% | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 24,732,910 | 0 | 24,732,910 | 7,214,608 | 31,947,518 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 15,016,503 | 493,187 | 15,509,691 | 0 | 15,509,691 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 4,203,210 | 0 | 4,203,210 | 0 | 4,203,210 | | B-14(S) |
| 8 Amortization | (11,655) | 131,328 | 119,673 | 0 | 119,673 | | B-18(S),A-21(S) |
| 9 Taxes Other than Income | 3,322,861 | 14,138 | 3,336,999 | 324,659 (A) | 3,661,658 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (861,294) | (702,379) | (1,563,673) | 2,657,799 (B) | 1,094,126 | | B-17(S),B-2(S)3/3 |
| 11 Total Operating Expenses | 21,669,626 | (63,726) | 21,605,900 | 2,982,458 | 24,588,358 | | |
| 12 **NET OPERATING INCOME** | 3,063,284 | 63,726 | 3,127,010 | 4,232,150 | 7,359,160 | | |
| 13 **RATE BASE** | 70,029,741 | 1,307,663 | 71,337,404 | | 71,337,404 | | A-2(S) |
| 14 **RATE OF RETURN** | 4.37% | | 4.38% | | 10.32% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 24,732,910 | 0 | 24,732,910 | 7,215,824 | 31,948,734 | 29.17% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 24,732,910 | 0 | 24,732,910 | 7,215,824 | 31,948,734 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 15,016,503 | 493,187 | 15,509,691 | 0 | 15,509,691 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 4,203,210 | 0 | 4,203,210 | 0 | 4,203,210 | | B-14(S) |
| 8 | Amortization | (11,655) | 131,328 | 119,673 | 0 | 119,673 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 3,322,861 | 14,138 | 3,336,999 | 324,711 (A) | 3,661,710 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (861,294) | (702,379) | (1,563,673) | 2,658,246 (B) | 1,094,573 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 21,669,626 | (63,726) | 21,605,900 | 2,982,957 | 24,588,857 | | |
| 12 | **NET OPERATING INCOME** | 3,063,284 | 63,726 | 3,127,010 | 4,232,867 | 7,359,877 | | |
| 13 | **RATE BASE** | 70,029,741 | 1,307,663 | 71,337,404 | | 71,337,404 | | A-2(S) |
| 14 | **RATE OF RETURN** | 4.37% | | 4.38% | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 12.25% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 10.32% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 71,337,404 | 71,337,404 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 7,359,880 | 7,359,163 | | |
| 7 | Adjusted Income Under Present Rates | 3,127,010 | 3,127,010 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 4,232,870 | 4,232,153 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 6,891,119 | 6,889,951 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | ***REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)*** | 7,215,831 | 7,214,608 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 6,891,119 | 6,889,951 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 2,658,249 | 2,657,798 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 324,712 | 324,657 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 4,232,870 | 4,232,153 | | B-2(S)1/3,2/3 |

Notes:

(A) *For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).*
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) *Class of Capital* | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1996

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Sewer | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(S) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-6(S) |
| 8 | 1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 143,370 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 100,113 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 20,842 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 228,863 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 493,187 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-14(S) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(S), A-21(S) |
| 30 | 1. Amortization of Seaboard Plant Abandonment | 131,328 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 131,328 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(S) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 23,900 | |
| 37 | | | |
| 38 | 2. Property Tax Adjustment for New Acquisitions | 198,087 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 208,925 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (416,774) | |
| 43 | | | |
| 44 | | 14,138 | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (702,379) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (702,379) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (63,726) | |
| 53 | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **SEWER SALES:** | | | |
| 2 | 521.1 Flat Rate - Residential | 56,436 | 0 | 56,436 |
| 3 | 521.2 Flat Rate - Commercial | 0 | 0 | 0 |
| 4 | 521.3 Flat Rate - Industrial | 0 | 0 | 0 |
| 5 | 521.4 Flat Rate - Public Authorities | 0 | 0 | 0 |
| 6 | 521.5 Flat Rate - Multi-Family | 24,120 | 0 | 24,120 |
| 7 | *521.6 Flat Rate - Other* | 0 | 0 | 0 |
| 8 | 522.1 Measured - Residential | 17,424,543 | 0 | 17,424,543 |
| 9 | 522.2 Measured - Commercial | 5,244,981 | 0 | 5,244,981 |
| 10 | 522.3 Measured - Industrial | 0 | 0 | 0 |
| 11 | 522.4 Measured - Public Authorities | 2,503 | 0 | 2,503 |
| 12 | *522.5 Measured - Multi-Family* | 1,913,332 | 0 | 1,913,332 |
| 13 | Subtotal Sewer Sales | 24,665,915 | 0 | 24,665,915 |
| 14 | **OTHER SEWER SALES:** | 0 | 0 | 0 |
| 15 | 523 Other Sales - Public Authorities | 0 | 0 | 0 |
| 16 | *524 Revenue from Other Systems* | 0 | 0 | 0 |
| 17 | 526 Effluent | 66,995 | 0 | 66,995 |
| 18 | 537 Unbilled Revenues | 0 | 0 | 0 |
| 19 | Subtotal Other Sewer Sales | 66,995 | 0 | 66,995 |
| 20 | **TOTAL SEWER SALES** | 24,732,910 | 0 | 24,732,910 |
| 21 | **OTHER SEWER REVENUES:** | | | |
| 22 | 531 Sale of Sludge | 0 | 0 | 0 |
| 23 | 532 Forfeited Discounts | 0 | 0 | 0 |
| 24 | *534 Rents From Sewer Property* | 0 | 0 | 0 |
| 25 | 535 Interdepartmental Rents | 0 | 0 | 0 |
| 26 | 536 Other Sewer Revenues | 0 | 0 | 0 |
| 27 | **TOTAL OTHER SEWER REVENUES** | 0 | 0 | 0 |
| 28 | **TOTAL PRESENT SEWER OPERATING REVENUES** | 24,732,910 | 0 | 24,732,910 |

7/24/95 11:57 AM B04S.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .6) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701 Salaries & Wages - Employees | 4,803,004 | 298,746 | 5,101,751 | 2,914,172 | 138,860 | 3,053,032 | 521,068 | 53,920 | 574,987 | 1,367,764 | 105,966 | 1,473,731 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 1,200,271 | 17,464 | 1,217,735 | 728,252 | 0 | 728,252 | 130,215 | 7,270 | 137,485 | 341,804 | 10,194 | 351,998 |
| 4 | 710 Purchased Sewage Treatment | 2,661,713 | 0 | 2,661,713 | 2,661,713 | 0 | 2,661,713 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 1,021,856 | 0 | 1,021,856 | 1,021,856 | 0 | 1,021,856 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 1,552,100 | 3,113 | 1,555,213 | 1,527,390 | 0 | 1,527,390 | 1,708 | 0 | 1,708 | 23,002 | 3,113 | 26,114 |
| 7 | 716 Fuel for Power Production | 18,845 | 0 | 18,845 | 18,845 | 0 | 18,845 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 651,177 | 0 | 651,177 | 651,177 | 0 | 651,177 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 996,134 | 16,330 | 1,012,464 | 905,750 | 0 | 905,750 | 27,711 | 2,880 | 30,591 | 62,673 | 13,450 | 76,124 |
| 10 | 731 Contractual Services - Eng. | 53,470 | 0 | 53,470 | 42,978 | 0 | 42,978 | 0 | 0 | 0 | 10,492 | 0 | 10,492 |
| 11 | 732 Contractual Services - Acct. | 55,705 | 0 | 55,705 | 0 | 0 | 0 | 0 | 0 | 0 | 55,705 | 0 | 55,705 |
| 12 | 733 Contractual Services - Legal | 33,566 | 0 | 33,566 | 0 | 0 | 0 | 0 | 0 | 0 | 33,566 | 0 | 33,566 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 455,584 | 58,243 | 513,827 | 369,017 | 17,873 | 386,890 | 0 | 0 | 0 | 86,567 | 40,370 | 126,937 |
| 15 | 741 Rental of Real Building/Real Property | 49,866 | 7,801 | 57,667 | 61 | 0 | 61 | 0 | 0 | 0 | 49,805 | 7,801 | 57,606 |
| 16 | 742 Rental of Equipment | 28,050 | 1,356 | 29,407 | 25,771 | 0 | 25,771 | 0 | 0 | 0 | 2,279 | 1,356 | 3,636 |
| 17 | 750 Transportation Expense | 174,369 | 3,652 | 178,022 | 130,409 | 0 | 130,409 | 19,604 | 2,452 | 22,056 | 24,357 | 1,200 | 25,557 |
| 18 | 756 Insurance - Vehicle | 38,185 | 0 | 38,185 | 0 | 0 | 0 | 0 | 0 | 0 | 38,185 | 0 | 38,185 |
| 19 | 757 Insurance - General Liability | 78,493 | 16,290 | 94,784 | 0 | 0 | 0 | 0 | 0 | 0 | 78,493 | 16,290 | 94,784 |
| 20 | 758 Insurance - Workman's Comp | 82,131 | 788 | 82,919 | 49,832 | 0 | 49,832 | 8,910 | 497 | 9,408 | 23,389 | 290 | 23,679 |
| 21 | 759 Insurance - Other | 7,793 | 0 | 7,793 | 0 | 0 | 0 | 0 | 0 | 0 | 7,793 | 0 | 7,793 |
| 22 | 760 Advertising Expense | 8,502 | 7,665 | 16,167 | 0 | 0 | 0 | 0 | 0 | 0 | 8,502 | 7,665 | 16,167 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 192,031 | 0 | 192,031 | 0 | 0 | 0 | 0 | 0 | 0 | 192,031 | 0 | 192,031 |
| 24 | 767 Reg. Comm. Exp. - Other | 18,513 | 0 | 18,513 | 0 | 0 | 0 | 0 | 0 | 0 | 18,513 | 0 | 18,513 |
| 25 | 770 Bad Debt Expense | 68,197 | 7,373 | 75,570 | 0 | 0 | 0 | 68,197 | 7,373 | 75,570 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 766,946 | 54,366 | 821,312 | 209,457 | 0 | 209,457 | 171,051 | 9,877 | 180,929 | 386,438 | 44,489 | 430,927 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 15,016,503 | 493,187 | 15,509,691 | 11,256,680 | 156,733 | 11,413,414 | 948,464 | 84,269 | 1,032,733 | 2,811,359 | 252,185 | 3,063,544 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-5(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) TOTAL O & M (.1 - .8) Adjustments | (16) TOTAL O & M (.1 - .8) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 401,514 | 365,101 | 416,417 | 400,488 | 404,724 | 396,048 | 408,639 | 404,014 | 396,622 | 407,756 | 396,410 | 405,271 | 4,803,004 | 298,746 | 5,101,751 |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 Employee Pensions & Benefits (1) | 100,338 | 91,239 | 104,063 | 100,082 | 101,141 | 98,972 | 102,119 | 100,963 | 99,116 | 101,898 | 99,063 | 101,277 | 1,200,271 | 17,464 | 1,217,735 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 215,298 | 210,265 | 214,265 | 212,265 | 212,265 | 217,265 | 234,265 | 252,265 | 245,765 | 217,265 | 215,265 | 215,265 | 2,661,713 | 0 | 2,661,713 |
| 5 | 711.1-.8 Sludge Removal Expenses | 80,600 | 79,017 | 80,094 | 80,409 | 100,708 | 97,733 | 97,864 | 97,198 | 76,974 | 77,340 | 77,362 | 76,555 | 1,021,856 | 0 | 1,021,856 |
| 6 | 715.1-.8 Purchased Power | 133,652 | 134,201 | 134,461 | 132,956 | 127,737 | 126,972 | 126,202 | 126,573 | 125,945 | 125,263 | 127,318 | 130,820 | 1,552,100 | 3,113 | 1,555,213 |
| 7 | 716.1-.8 Fuel for Power Production | 1,007 | 2,736 | 2,680 | 1,303 | 1,472 | 1,126 | 1,004 | 1,129 | 3,058 | 1,210 | 990 | 1,129 | 18,845 | 0 | 18,845 |
| 8 | 718.1-.8 Chemicals | 54,057 | 55,147 | 60,311 | 56,209 | 51,504 | 54,166 | 56,612 | 50,824 | 57,607 | 56,932 | 51,020 | 46,787 | 651,177 | (0) | 651,177 |
| 9 | 720.1-.8 Materials & Supplies | 69,556 | 85,986 | 88,111 | 81,295 | 92,833 | 92,623 | 90,881 | 101,408 | 78,879 | 81,777 | 70,109 | 82,673 | 996,134 | 16,330 | 1,012,464 |
| 10 | 731.1-.8 Contractual Services - Eng. | 4,713 | 4,641 | 4,713 | 4,711 | 4,697 | 4,686 | 4,694 | 4,696 | 3,978 | 3,997 | 3,965 | 3,978 | 53,470 | 0 | 53,470 |
| 11 | 732.1-.8 Contractual Services - Acct. | 4,578 | 4,394 | 4,772 | 4,761 | 4,690 | 4,632 | 4,675 | 4,681 | 4,621 | 4,723 | 4,554 | 4,624 | 55,705 | 0 | 55,705 |
| 12 | 733.1-.8 Contractual Services - Legal | 2,759 | 2,648 | 2,875 | 2,869 | 2,826 | 2,791 | 2,817 | 2,820 | 2,784 | 2,846 | 2,744 | 2,786 | 33,566 | 0 | 33,566 |
| 13 | 734.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 Contractual Services - Other | 45,373 | 37,480 | 37,015 | 41,723 | 36,652 | 38,062 | 38,752 | 37,985 | 34,174 | 36,215 | 38,178 | 33,976 | 455,584 | 58,243 | 513,827 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 4,093 | 3,928 | 4,328 | 4,257 | 4,193 | 4,142 | 4,180 | 4,185 | 4,132 | 4,223 | 4,072 | 4,135 | 49,866 | 7,801 | 57,667 |
| 16 | 742.1-.8 Rental of Equipment | 1,942 | 2,659 | 2,379 | 2,348 | 2,090 | 2,669 | 1,937 | 2,579 | 2,465 | 2,346 | 2,110 | 2,526 | 26,050 | 1,356 | 29,407 |
| 17 | 750.1-.8 Transportation Expense | 14,650 | 14,253 | 14,691 | 14,566 | 14,533 | 14,483 | 14,594 | 14,527 | 14,478 | 14,592 | 14,469 | 14,532 | 174,369 | 3,652 | 178,022 |
| 18 | 756.1-.8 Insurance - Vehicle | 3,138 | 3,012 | 3,271 | 3,264 | 3,215 | 3,175 | 3,205 | 3,209 | 3,168 | 3,238 | 3,122 | 3,170 | 38,185 | 0 | 38,185 |
| 19 | 757.1-.8 Insurance - General Liability | 6,451 | 6,191 | 6,724 | 6,709 | 6,609 | 6,527 | 6,587 | 6,595 | 6,511 | 6,656 | 6,417 | 6,516 | 78,493 | 16,290 | 94,784 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 6,866 | 6,243 | 7,121 | 6,848 | 6,921 | 6,772 | 6,988 | 6,909 | 6,782 | 6,973 | 6,779 | 6,930 | 82,131 | 788 | 82,919 |
| 21 | 759.1-.8 Insurance - Other | 640 | 615 | 668 | 666 | 656 | 648 | 654 | 655 | 646 | 661 | 637 | 647 | 7,793 | 0 | 7,793 |
| 22 | 760.1-.8 Advertising Expense | 699 | 671 | 728 | 727 | 716 | 707 | 713 | 714 | 705 | 721 | 695 | 706 | 8,502 | 7,665 | 16,167 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 15,782 | 15,146 | 16,450 | 16,412 | 16,168 | 15,968 | 16,115 | 16,135 | 15,930 | 16,283 | 15,699 | 15,941 | 192,031 | 0 | 192,031 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 1,522 | 1,460 | 1,586 | 1,582 | 1,559 | 1,540 | 1,554 | 1,556 | 1,536 | 1,570 | 1,514 | 1,537 | 18,513 | 0 | 18,513 |
| 25 | 770.1-.8 Bad Debt Expense | 5,697 | 5,199 | 5,769 | 5,724 | 5,741 | 5,664 | 5,822 | 5,760 | 5,614 | 5,831 | 5,625 | 5,750 | 68,197 | 7,373 | 75,570 |
| 26 | 775.1-.8 Miscellaneous Expenses | 65,620 | 59,525 | 67,493 | 64,046 | 64,274 | 63,276 | 65,974 | 63,215 | 62,919 | 64,910 | 62,400 | 63,291 | 766,946 | 54,366 | 821,312 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 1,240,548 | 1,191,757 | 1,280,984 | 1,246,219 | 1,267,925 | 1,260,648 | 1,296,849 | 1,310,596 | 1,254,410 | 1,245,227 | 1,210,517 | 1,210,824 | 15,016,503 | 493,187 | 15,509,691 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.6 Salaries & Wages - Employees | 245,578 | 217,492 | 255,175 | 239,856 | 245,697 | 238,035 | 249,370 | 245,074 | 240,266 | 247,227 | 241,610 | 247,793 | 2,914,172 | 138,860 | 3,053,032 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 61,370 | 54,351 | 63,768 | 59,940 | 61,400 | 59,735 | 62,318 | 61,244 | 60,042 | 61,782 | 60,378 | 61,923 | 728,252 | 0 | 728,252 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 215,298 | 210,265 | 214,265 | 212,265 | 212,265 | 217,265 | 234,265 | 252,265 | 245,765 | 217,265 | 215,265 | 215,265 | 2,661,713 | 0 | 2,661,713 |
| 5 | 711.1-.6 Sludge Removal Expenses | 80,600 | 79,017 | 80,094 | 80,409 | 100,708 | 97,733 | 97,864 | 97,196 | 76,974 | 77,340 | 77,362 | 76,555 | 1,021,856 | 0 | 1,021,856 |
| 6 | 715.1-.6 Purchased Power | 131,619 | 132,256 | 132,346 | 130,846 | 125,656 | 124,917 | 124,126 | 124,496 | 123,896 | 123,166 | 125,296 | 128,766 | 1,527,390 | (0) | 1,527,390 |
| 7 | 716.1-.6 Fuel for Power Production | 1,007 | 2,736 | 2,660 | 1,303 | 1,472 | 1,126 | 1,004 | 1,129 | 3,058 | 1,210 | 990 | 1,129 | 18,845 | 0 | 18,845 |
| 8 | 718.1-.6 Chemicals | 54,057 | 55,147 | 60,311 | 56,209 | 51,504 | 54,166 | 56,612 | 50,824 | 57,607 | 56,932 | 51,020 | 46,767 | 651,177 | (0) | 651,177 |
| 9 | 720.1-.6 Materials & Supplies | 62,093 | 78,930 | 80,399 | 73,613 | 85,223 | 85,110 | 83,256 | 93,802 | 71,399 | 74,093 | 62,599 | 55,134 | 905,750 | 0 | 905,750 |
| 10 | 731.1-.6 Contractual Services - Eng. | 3,851 | 3,814 | 3,814 | 3,814 | 3,814 | 3,814 | 3,814 | 3,814 | 3,107 | 3,107 | 3,107 | 3,107 | 42,978 | 0 | 42,978 |
| 11 | 732.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.6 Contractual Services - Other | 38,259 | 30,652 | 29,600 | 34,324 | 29,363 | 30,863 | 31,488 | 30,711 | 26,993 | 28,875 | 31,101 | 26,789 | 369,017 | 17,873 | 386,890 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 | 0 | 61 |
| 16 | 742.1-.6 Rental of Equipment | 1,755 | 2,479 | 2,184 | 2,153 | 1,898 | 2,479 | 1,745 | 2,388 | 2,276 | 2,153 | 1,924 | 2,337 | 25,771 | (0) | 25,771 |
| 17 | 750.1-.6 Transportation Expense | 11,010 | 10,837 | 10,947 | 10,839 | 10,832 | 10,829 | 10,877 | 10,825 | 10,844 | 10,851 | 10,960 | 10,857 | 130,409 | 0 | 130,409 |
| 18 | 756.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 4,199 | 3,719 | 4,363 | 4,102 | 4,201 | 4,088 | 4,264 | 4,191 | 4,109 | 4,228 | 4,132 | 4,237 | 49,832 | 0 | 49,832 |
| 21 | 759.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 19,573 | 16,004 | 19,921 | 16,662 | 17,338 | 16,936 | 18,941 | 16,296 | 16,782 | 17,517 | 16,899 | 16,789 | 209,457 | 0 | 209,457 |
| 27 | **TOTAL SEWER DIRECT O & M EXPENSES** | 930,269 | 897,700 | 959,928 | 926,334 | 951,372 | 948,097 | 979,945 | 994,256 | 943,118 | 925,747 | 902,444 | 897,470 | 11,256,680 | 156,733 | 11,413,414 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note. May not cross foot due to rounding.

## *SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996*
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.7 | Salaries & Wages - Employees | 43,528 | 39,727 | 44,078 | 43,734 | 43,868 | 43,275 | 44,487 | 44,013 | 42,894 | 44,553 | 42,978 | 43,934 | 521,068 | 53,920 | 574,987 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 10,878 | 9,928 | 11,015 | 10,929 | 10,963 | 10,814 | 11,117 | 10,999 | 10,719 | 11,134 | 10,740 | 10,979 | 130,215 | 7,270 | 137,485 |
| 4 | *710.7* | *Purchased Sewage Treatment* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 143 | 130 | 145 | 143 | 144 | 142 | 146 | 144 | 141 | 146 | 141 | 144 | 1,708 | 0 | 1,708 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 2,315 | 2,113 | 2,344 | 2,326 | 2,333 | 2,301 | 2,366 | 2,341 | 2,281 | 2,369 | 2,286 | 2,336 | 27,711 | 2,880 | 30,591 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | *741.7* | *Rental of Real Building/Real Property* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 1,638 | 1,495 | 1,658 | 1,645 | 1,650 | 1,628 | 1,674 | 1,656 | 1,614 | 1,676 | 1,617 | 1,653 | 19,804 | 2,452 | 22,256 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 744 | 679 | 754 | 748 | 750 | 740 | 761 | 753 | 733 | 762 | 735 | 751 | 8,910 | 497 | 9,406 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 5,697 | 5,199 | 5,769 | 5,724 | 5,741 | 5,664 | 5,822 | 5,760 | 5,614 | 5,831 | 5,625 | 5,750 | 68,197 | 7,373 | 75,570 |
| 26 | *775.7* | *Miscellaneous Expenses* | 14,289 | 13,041 | 14,469 | 14,357 | 14,400 | 14,206 | 14,604 | 14,448 | 14,081 | 14,625 | 14,108 | 14,422 | 171,051 | 9,877 | 180,929 |
| 27 | | **TOTAL SEWER ALLOCATED CUST ACCTS EXP.** | 79,231 | 72,312 | 80,232 | 79,606 | 79,849 | 78,771 | 80,976 | 80,115 | 76,077 | 81,096 | 78,230 | 79,970 | 948,464 | 84,269 | 1,032,733 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-6(S)
Page 5 of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.8 | Salaries & Wages - Employees | 112,408 | 107,882 | 117,164 | 116,899 | 115,160 | 113,737 | 114,782 | 114,927 | 113,463 | 115,977 | 111,822 | 113,544 | 1,367,764 | 105,966 | 1,473,731 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 28,091 | 26,960 | 29,279 | 29,213 | 28,778 | 28,423 | 28,684 | 28,720 | 28,354 | 28,983 | 27,944 | 28,375 | 341,804 | 10,194 | 351,998 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 1,890 | 1,814 | 1,970 | 1,966 | 1,937 | 1,913 | 1,930 | 1,933 | 1,908 | 1,950 | 1,881 | 1,909 | 23,002 | 3,113 | 26,114 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 5,151 | 4,943 | 5,369 | 5,357 | 5,277 | 5,212 | 5,260 | 5,266 | 5,199 | 5,314 | 5,124 | 5,203 | 62,673 | 13,450 | 76,124 |
| 10 | 731.8 | Contractual Services - Eng. | 862 | 828 | 899 | 897 | 883 | 872 | 880 | 882 | 870 | 890 | 858 | 871 | 10,492 | 0 | 10,492 |
| 11 | 732.8 | Contractual Services - Acct. | 4,578 | 4,394 | 4,772 | 4,761 | 4,690 | 4,632 | 4,675 | 4,681 | 4,621 | 4,723 | 4,554 | 4,624 | 55,705 | 0 | 55,705 |
| 12 | 733.8 | Contractual Services - Legal | 2,759 | 2,648 | 2,875 | 2,869 | 2,826 | 2,791 | 2,817 | 2,820 | 2,784 | 2,846 | 2,744 | 2,786 | 33,566 | 0 | 33,566 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 7,114 | 6,828 | 7,415 | 7,399 | 7,289 | 7,199 | 7,265 | 7,274 | 7,181 | 7,340 | 7,077 | 7,186 | 86,567 | 40,370 | 126,937 |
| 15 | 741.8 | Rental of Real Building/Real Property | 4,093 | 3,928 | 4,266 | 4,257 | 4,193 | 4,142 | 4,180 | 4,185 | 4,132 | 4,223 | 4,072 | 4,135 | 49,805 | 7,801 | 57,606 |
| 16 | 742.8 | Rental of Equipment | 187 | 180 | 195 | 195 | 192 | 190 | 191 | 192 | 189 | 193 | 186 | 189 | 2,279 | 1,356 | 3,636 |
| 17 | 750.8 | Transportation Expense | 2,002 | 1,921 | 2,086 | 2,082 | 2,051 | 2,025 | 2,044 | 2,047 | 2,021 | 2,065 | 1,991 | 2,022 | 24,357 | 1,200 | 25,557 |
| 18 | 756.8 | Insurance - Vehicle | 3,138 | 3,012 | 3,271 | 3,264 | 3,215 | 3,175 | 3,205 | 3,209 | 3,168 | 3,238 | 3,122 | 3,170 | 38,185 | 0 | 38,185 |
| 19 | 757.8 | Insurance - General Liability | 6,451 | 6,191 | 6,724 | 6,709 | 6,609 | 6,527 | 6,587 | 6,595 | 6,511 | 6,656 | 6,417 | 6,516 | 78,493 | 16,290 | 94,784 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 1,922 | 1,845 | 2,004 | 1,999 | 1,969 | 1,945 | 1,963 | 1,965 | 1,940 | 1,983 | 1,912 | 1,942 | 23,389 | 290 | 23,679 |
| 21 | 759.8 | Insurance - Other | 640 | 615 | 668 | 666 | 656 | 648 | 654 | 655 | 646 | 661 | 637 | 647 | 7,793 | 0 | 7,793 |
| 22 | 760.8 | Advertising Expense | 699 | 671 | 728 | 727 | 716 | 707 | 713 | 714 | 705 | 721 | 695 | 706 | 8,502 | 7,665 | 16,167 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 15,782 | 15,146 | 16,450 | 16,412 | 16,168 | 15,968 | 16,115 | 16,135 | 15,930 | 16,283 | 15,699 | 15,941 | 192,031 | 0 | 192,031 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 1,522 | 1,460 | 1,586 | 1,582 | 1,559 | 1,540 | 1,554 | 1,556 | 1,536 | 1,570 | 1,514 | 1,537 | 18,513 | 0 | 18,513 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 31,759 | 30,480 | 33,103 | 33,028 | 32,536 | 32,135 | 32,430 | 32,471 | 32,057 | 32,767 | 31,593 | 32,080 | 386,438 | 44,489 | 430,927 |
| 27 | | **TOTAL SEWER ALLOCATED A & G EXPENSES** | 231,048 | 221,745 | 240,824 | 240,278 | 236,704 | 233,781 | 235,929 | 236,226 | 233,216 | 238,383 | 229,843 | 233,383 | 2,811,359 | 252,185 | 3,063,544 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | |
| Line No. | | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 4,120,416 | 241,868 | 440,720 | 4,803,004 | 0 | 46,058 | 23,825 | 0 | 0 | 228,863 | 298,746 | 5,101,751 |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 | Employee Pensions & Benefits (1) | 1,023,237 | 88,876 | 88,157 | 1,200,271 | 0 | 11,510 | 5,954 | 0 | 0 | 0 | 17,464 | 1,217,735 |
| 4 | 710.1-.8 | Purchased Sewage Treatment | 2,661,713 | 0 | 0 | 2,661,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,661,713 |
| 5 | 711.1-.8 | Sludge Removal Expenses | 925,018 | 18,038 | 78,801 | 1,021,856 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,021,856 |
| 6 | 715.1-.8 | Purchased Power | 1,293,246 | 0 | 258,855 | 1,552,100 | 0 | 3,113 | 0 | 0 | 0 | 0 | 3,113 | 1,555,213 |
| 7 | 716.1-.8 | Fuel for Power Production | 17,306 | 337 | 1,202 | 18,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,845 |
| 8 | 718.1-.8 | Chemicals | 591,292 | 11,530 | 48,355 | 651,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 651,177 |
| 9 | 720.1-.8 | Materials & Supplies | 941,410 | 18,358 | 36,366 | 996,134 | 0 | 5,612 | 7,750 | 2,969 | 0 | 0 | 16,330 | 1,012,464 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 51,968 | 1,013 | 489 | 53,470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,470 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 52,095 | 1,016 | 2,594 | 55,705 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,705 |
| 12 | 733.1-.8 | Contractual Services - Legal | 31,391 | 612 | 1,563 | 33,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,566 |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 | Contractual Services - Other | 312,046 | 6,085 | 137,453 | 455,584 | 0 | 14,336 | 26,034 | 17,873 | 0 | 0 | 58,243 | 513,827 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 46,638 | 909 | 2,319 | 49,866 | 0 | 7,801 | 0 | 0 | 0 | 0 | 7,801 | 57,667 |
| 16 | 742.1-.8 | Rental of Equipment | 22,766 | 444 | 4,841 | 28,050 | 0 | 1,157 | 199 | 0 | 0 | 0 | 1,356 | 29,407 |
| 17 | 750.1-.8 | Transportation Expense | 152,540 | 2,975 | 18,855 | 174,369 | 0 | 3,652 | 0 | 0 | 0 | 0 | 3,652 | 178,022 |
| 18 | 756.1-.8 | Insurance - Vehicle | 35,711 | 696 | 1,778 | 38,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,185 |
| 19 | 757.1-.8 | Insurance - General Liability | 73,407 | 1,431 | 3,655 | 78,493 | 0 | 16,290 | 0 | 0 | 0 | 0 | 16,290 | 94,784 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 73,714 | 2,385 | 6,032 | 82,131 | 0 | 788 | 0 | 0 | 0 | 0 | 788 | 82,919 |
| 21 | 759.1-.8 | Insurance - Other | 7,288 | 142 | 363 | 7,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,793 |
| 22 | 760.1-.8 | Advertising Expense | 7,951 | 155 | 396 | 8,502 | 0 | 0 | 7,665 | 0 | 0 | 0 | 7,665 | 16,167 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 137,011 | 0 | 55,019 | 192,031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 192,031 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 17,595 | 0 | 918 | 18,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,513 |
| 25 | 770.1-.8 | Bad Debt Expense | 63,778 | 1,244 | 3,176 | 68,197 | 0 | 7,373 | 0 | 0 | 0 | 0 | 7,373 | 75,570 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 724,795 | 14,133 | 28,018 | 766,946 | 0 | 25,681 | 28,685 | 0 | 0 | 0 | 54,366 | 821,312 |
| 27 | | **TOTAL SEWER O & M EXPENSES** | 13,384,331 | 412,249 | 1,219,923 | 15,016,503 | 0 | 143,370 | 100,113 | 20,842 | 0 | 228,863 | 493,187 | 15,509,691 |

*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 -2.696% for Reverse Osmosis Plant *(Direct Expenses Only).*





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | |
| Line No. | Account No. and Name | | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.6 | Salaries & Wages - Employees | 2,419,385 | 142,018 | 352,769 | 2,914,172 | 0 | 0 | 0 | 0 | 0 | 138,860 | 138,860 | 3,053,032 |
| 2 | 703.1-.6 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 | Employee Pensions & Benefits (1) | 600,820 | 39,274 | 88,157 | 728,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 728,252 |
| 4 | 710.1-.6 | Purchased Sewage Treatment | 2,661,713 | 0 | 0 | 2,661,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,661,713 |
| 5 | 711.1-.6 | Sludge Removal Expenses | 925,018 | 18,038 | 78,801 | 1,021,856 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,021,856 |
| 6 | 715.1-.6 | Purchased Power | 1,269,686 | 0 | 257,704 | 1,527,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,527,390 |
| 7 | 716.1-.6 | Fuel for Power Production | 17,306 | 337 | 1,202 | 18,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,845 |
| 8 | 718.1-.6 | Chemicals | 591,292 | 11,530 | 48,355 | 651,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 651,177 |
| 9 | 720.1-.6 | Materials & Supplies | 856,883 | 16,709 | 32,157 | 905,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 905,750 |
| 10 | 731.1-.6 | Contractual Services - Eng. | 42,156 | 822 | 0 | 42,978 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,978 |
| 11 | 732.1-.6 | Contractual Services - Acct. | 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 |
| 13 | 734.1-.6 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.6 | Contractual Services - Other | 231,089 | 4,506 | 133,422 | 369,017 | 0 | 0 | 0 | 17,873 | 0 | 0 | 17,873 | 386,890 |
| 15 | 741.1-.6 | Rental of Real Building/Real Property | 60 | 1 | 0 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61 |
| 16 | 742.1-.6 | Rental of Equipment | 20,634 | 402 | 4,734 | 25,771 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,771 |
| 17 | 750.1-.6 | Transportation Expense | 111,428 | 2,173 | 16,808 | 130,409 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130,409 |
| 18 | 756.1-.6 | Insurance - Vehicle | 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 |
| 20 | 758.1-.6 | Insurance - Workman's Comp (2) | 43,283 | 517 | 6,032 | 49,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,832 |
| 21 | 759.1-.6 | Insurance - Other | 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 |
| 23 | 766.1-.6 | Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 25 | 770.1-.6 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 | Miscellaneous Expenses | 203,431 | 3,967 | 2,059 | 209,457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 209,457 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | | 9,994,184 | 240,296 | 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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.7 | Salaries & Wages - Employees | 469,259 | 27,546 | 24,263 | 521,068 | 0 | 29,091 | 0 | 0 | 0 | 24,829 | 53,920 | 574,967 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 116,531 | 13,684 | 0 | 130,215 | 0 | 7,270 | 0 | 0 | 0 | 0 | 7,270 | 137,485 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 1,629 | 0 | 80 | 1,708 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,708 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 25,915 | 505 | 1,290 | 27,711 | 0 | 2,880 | 0 | 0 | 0 | 0 | 2,880 | 30,591 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 18,333 | 358 | 913 | 19,604 | 0 | 2,452 | 0 | 0 | 0 | 0 | 2,452 | 22,056 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 8,395 | 515 | 0 | 8,910 | 0 | 497 | 0 | 0 | 0 | 0 | 497 | 9,408 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 63,778 | 1,244 | 3,176 | 68,197 | 0 | 7,373 | 0 | 0 | 0 | 0 | 7,373 | 75,570 |
| 26 | 775.7 | Miscellaneous Expenses | 159,967 | 3,119 | 7,965 | 171,051 | 0 | 9,877 | 0 | 0 | 0 | 0 | 9,877 | 180,929 |
| 27 | | **TOTAL SEWER O & M EXPENSES** | 863,808 | 46,970 | 37,686 | 948,464 | 0 | 59,440 | 0 | 0 | 0 | 24,829 | 84,269 | 1,032,733 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.8 | Salaries & Wages - Employees | 1,231,771 | 72,305 | 63,688 | 1,367,764 | 0 | 16,967 | 23,825 | 0 | 0 | 65,174 | 105,966 | 1,473,731 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 305,886 | 35,919 | 0 | 341,804 | 0 | 4,240 | 5,954 | 0 | 0 | 0 | 10,194 | 351,998 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 21,931 | 0 | 1,071 | 23,002 | 0 | 3,113 | 0 | 0 | 0 | 0 | 3,113 | 26,114 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 58,612 | 1,143 | 2,918 | 62,673 | 0 | 2,732 | 7,750 | 2,969 | 0 | 0 | 13,450 | 76,124 |
| 10 | 731.8 | Contractual Services - Eng. | 9,812 | 191 | 489 | 10,492 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,492 |
| 11 | 732.8 | Contractual Services - Acct. | 52,095 | 1,016 | 2,594 | 55,705 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,705 |
| 12 | 733.8 | Contractual Services - Legal | 31,391 | 612 | 1,563 | 33,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,566 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 80,957 | 1,579 | 4,031 | 86,567 | 0 | 14,336 | 26,034 | 0 | 0 | 0 | 40,370 | 126,937 |
| 15 | 741.8 | Rental of Real Building/Real Property | 46,578 | 908 | 2,319 | 49,805 | 0 | 7,801 | 0 | 0 | 0 | 0 | 7,801 | 57,606 |
| 16 | 742.8 | Rental of Equipment | 2,132 | 42 | 106 | 2,279 | 0 | 1,157 | 199 | 0 | 0 | 0 | 1,356 | 3,636 |
| 17 | 750.8 | Transportation Expense | 22,779 | 444 | 1,134 | 24,357 | 0 | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 25,557 |
| 18 | 756.8 | Insurance - Vehicle | 35,711 | 696 | 1,778 | 38,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,185 |
| 19 | 757.8 | Insurance - General Liability | 73,407 | 1,431 | 3,655 | 78,493 | 0 | 16,290 | 0 | 0 | 0 | 0 | 16,290 | 94,784 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 22,036 | 1,352 | 0 | 23,389 | 0 | 290 | 0 | 0 | 0 | 0 | 290 | 23,679 |
| 21 | 759.8 | Insurance - Other | 7,288 | 142 | 363 | 7,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,793 |
| 22 | 760.8 | Advertising Expense | 7,951 | 155 | 396 | 8,502 | 0 | 0 | 7,665 | 0 | 0 | 0 | 7,665 | 16,167 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 137,011 | 0 | 55,019 | 192,031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 192,031 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 17,595 | 0 | 918 | 18,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,513 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 361,396 | 7,047 | 17,994 | 386,438 | 0 | 15,803 | 26,686 | 0 | 0 | 0 | 44,489 | 430,927 |
| 27 | | TOTAL SEWER O & M EXPENSES | 2,526,339 | 124,983 | 160,037 | 2,811,359 | 0 | 83,930 | 100,113 | 2,969 | 0 | 65,174 | 252,185 | 3,063,544 |

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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1996 SEWER

**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]
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 1 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 % |
|---|---|---|---|---|---|---|
| 1 | 701.1-.8 | Salaries & Wages - Employees | 4,120,417 | 5,101,751 | 981,334 | 23.82% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 1,023,240 | 1,217,735 | 194,495 | 19.01% |
| 4 | 710.1-.8 | Purchased Sewer | 2,661,713 | 2,661,713 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 925,018 | 1,021,856 | 96,838 | 10.47% |
| 6 | 715.1-.8 | Purchased Power | 1,293,246 | 1,555,213 | 261,967 | 20.26% |
| 7 | 716.1-.8 | Fuel for Power Production | 17,306 | 18,845 | 1,539 | 8.89% |
| 8 | 718.1-.8 | Chemicals | 591,292 | 651,177 | 59,885 | 10.13% |
| 9 | 720.1-.8 | Materials & Supplies | 941,411 | 1,012,464 | 71,053 | 7.55% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 51,968 | 53,470 | 1,502 | 2.89% |
| 11 | 732.1-.8 | Contractual Services - Acct. | 52,095 | 55,705 | 3,610 | 6.93% |
| 12 | 733.1-.8 | Contractual Services - Legal | 31,391 | 33,566 | 2,175 | 6.93% |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 312,045 | 513,827 | 201,782 | 64.66% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 46,638 | 57,667 | 11,030 | 23.65% |
| 16 | 742.1-.8 | Rental of Equipment | 22,766 | 29,407 | 6,641 | 29.17% |
| 17 | 750.1-.8 | Transportation Expense | 152,542 | 178,022 | 25,479 | 16.70% |
| 18 | 756.1-.8 | Insurance - Vehicle | 35,711 | 38,185 | 2,474 | 6.93% |
| 19 | 757.1-.8 | Insurance - General Liability | 73,407 | 94,784 | 21,377 | 29.12% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 73,712 | 82,919 | 9,207 | 12.49% |
| 21 | 759.1-.8 | Insurance - Other | 7,288 | 7,793 | 505 | 6.93% |
| 22 | 760.1-.8 | Advertising Expense | 7,951 | 16,167 | 8,216 | 103.33% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 137,011 | 192,031 | 55,019 | 40.16% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 17,679 | 18,513 | 835 | 4.72% |
| 25 | 770.1-.8 | Bad Debt Expense | 63,778 | 75,570 | 11,792 | 18.49% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 724,792 | 821,312 | 96,521 | 13.32% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 13,384,416 | 15,509,691 | 2,125,275 | 15.88% |
| 28 | **TOTAL ( LESS ACCTS 766 & 767)** | | 13,229,725 | 15,299,147 | 2,069,421 | 15.64% |

NOTE: See Volume II for variance explanations.

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

**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]
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 | 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 | 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 | 203,428 | 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% | |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1996 SEWER

**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]
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 3 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 % |
| 1 | 701.1-.7 | Salaries & Wages - Employees | 469,259 | 574,987 | 105,728 | 22.53% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 116,531 | 137,485 | 20,953 | 17.98% |
| 4 | 710.1-.7 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.7 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.7 | Purchased Power | 1,629 | 1,708 | 80 | 4.88% |
| 7 | 716.1-.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.7 | Materials & Supplies | 25,915 | 30,591 | 4,676 | 18.04% |
| 10 | 731.1-.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 11 | 732.1-.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 12 | 733.1-.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 13 | 734.1-.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 15 | 741.1-.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 16 | 742.1-.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 17 | 750.1-.7 | Transportation Expense | 18,333 | 22,056 | 3,722 | 20.30% |
| 18 | 756.1-.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 19 | 757.1-.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 20 | 758.1-.7 | Insurance - Workman's Comp | 8,395 | 9,408 | 1,013 | 12.06% |
| 21 | 759.1-.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 22 | 760.1-.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 23 | 766.1-.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 25 | 770.1-.7 | Bad Debt Expense | 63,778 | 75,570 | 11,792 | 18.49% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 159,967 | 180,929 | 20,962 | 13.10% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 863,808 | 1,032,733 | 168,925 | 19.56% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 863,808 | 1,032,733 | 168,925 | 19.56% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996
## SEWER

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]
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 4 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 % |
|---|---|---|---|---|---|---|
| 1 | 701.1-.8 | Salaries & Wages - Employees | 1,231,771 | 1,473,731 | 241,960 | 19.64% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 305,886 | 351,998 | 46,113 | 15.08% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.8 | Purchased Power | 21,931 | 26,114 | 4,184 | 19.08% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.8 | Materials & Supplies | 58,612 | 76,124 | 17,511 | 29.88% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 9,812 | 10,492 | 680 | 6.93% |
| 11 | 732.1-.8 | Contractual Services - Acct. | 52,095 | 55,705 | 3,610 | 6.93% |
| 12 | 733.1-.8 | Contractual Services - Legal | 31,391 | 33,566 | 2,175 | 6.93% |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 80,957 | 126,937 | 45,979 | 56.79% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 46,578 | 57,606 | 11,029 | 23.68% |
| 16 | 742.1-.8 | Rental of Equipment | 2,132 | 3,636 | 1,504 | 70.56% |
| 17 | 750.1-.8 | Transportation Expense | 22,779 | 25,557 | 2,778 | 12.20% |
| 18 | 756.1-.8 | Insurance - Vehicle | 35,711 | 38,185 | 2,474 | 6.93% |
| 19 | 757.1-.8 | Insurance - General Liability | 73,407 | 94,784 | 21,377 | 29.12% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 22,036 | 23,679 | 1,643 | 7.45% |
| 21 | 759.1-.8 | Insurance - Other | 7,288 | 7,793 | 505 | 6.93% |
| 22 | 760.1-.8 | Advertising Expense | 7,951 | 16,167 | 8,216 | 103.33% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 137,011 | 192,031 | 55,019 | 40.16% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 17,679 | 18,513 | 835 | 4.72% |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 361,396 | 430,927 | 69,530 | 19.24% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 2,526,423 | 3,063,544 | 537,121 | 21.26% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 2,371,733 | 2,853,000 | 481,267 | 20.29% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: B-10(S)
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Messer, Vickers | Joe Cresse | $175 | 20,000 | Testimony - Rates |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $175 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) Total FPSC Filed | (B) Sewer | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | $893 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 35,965 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 228,139 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 22,592 | |
| 54 | | | 854,174 | 287,589 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 335,054 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 145,479 | |
| 58 | | | 1,427,241 | 480,533 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 768,122 * | |
| 60 | Annual Amortization | | $570,354 | $192,030 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 42,137 * | |
| 64 | % of Total | | 100.000000% | 33.668659% * | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

**FPSC**
Schedule: B-10(S)
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | *FPSC Customer Hearings - Notices, Transportation, Security* |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Date | (2) Description | (3) Total Sewer Cost | (4) How often to repeat |
|---|---|---|---|---|
| | | **Maintenance projects greater than 2% of test year revenues per system** | | |
| 1 | **See Volume II for detailed support.** | | | |

## ALLOCATION OF EXPENSES - 1996

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]*
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: B-12(S)
Page 1 of 1
*Preparer: Kimball*

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | ALLOCATION PERCENTAGES | | | | | AMOUNTS ALLOCATED | | | | |
| Line No. | Acct No. | Description | Water | Sewer | Gas | Total | Description of Allocation Method | Water | Sewer | Gas | Total | Supporting Schedules |
| 1 | **Please refer to Volume II for a complete description of allocated items, the allocation percentages,** | | | | | | | | | | | |
| 2 | **a description of the allocation methods, the amounts allocated and supporting schedules.** | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | **For rate making purposes, the following are the items which are allocated in this filing:** | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | A-SCHEDULES (RATE BASE): | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | Allocated Items | | | | | | Allocation Basis | | | | Recap Schedules | |
| 11 | | | | | | | | | | | | |
| 12 | (A) Deferred Taxes | | | | | | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | | | | A-2 (S) | |
| 13 | | | | | | | | | | | | |
| 14 | (B) General Plant | | | | | | Average No. of Customers (Total Company) | | | | A-6 (S) | |
| 15 | | | | | | | | | | | | |
| 16 | (C) General Plant Accum. Dep. | | | | | | Average No. of Customers (Total Company) | | | | A-10 (S) | |
| 17 | | | | | | | | | | | | |
| 18 | (D) Working Capital | | | | | | Average No. of Customers (Total Company) | | | | A-17 (S) | |
| 19 | | | | | | | | | | | | |
| 20 | (E) Unfunded OPEBs | | | | | | Average No. of Customers (Total Company) | | | | A-2 (S) | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | B-SCHEDULES (INCOME STATEMENT): | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |
| 28 | Allocated Items | | | | | | Allocation Basis | | | | Recap Schedules | |
| 29 | | | | | | | | | | | | |
| 30 | (A) Customer Accounts Expenses and Adjustments (O&M) | | | | | | Average No. of Customers (Total Company) | | | | B-6 (S) | |
| 31 | | | | | | | | | | | | |
| 32 | (B) A & G Expenses and Adjustments (O&M) | | | | | | Average No. of Customers (Total Company) | | | | B-6 (S) | |
| 33 | | | | | | | | | | | | |
| 34 | (C) Parent Debt Adjustment & ITC (Income Taxes) | | | | | | Average Gross Plant (Total Company) | | | | B-17 (S) | |
| 35 | | | | | | | | | | | | |
| 36 | (D) Rate Case Expense (O&M) | | | | | | Average No. of Customers (Rate Case Specific) | | | | B-6 (S) | |
| 37 | | | | | | | | | | | | |
| 38 | (E) Property Taxes | | | | | | Net Taxable Value | | | | B-15 (S) | |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

| Line No. | (1) | (2) 1996 Avg. Adj. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1996 DEPRECIATION EXPENSE Per Books | (6) 1996 DEPRECIATION EXPENSE Utility Adjustment | (7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense | (8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage | (9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount | (10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 351.1 Organization | 115,567 | 40 | 2.50% | 2,889 | 0 | 2,889 | 0.00% | 0 | 2,889 |
| 3 | 352.1 Franchises | 144,639 | 40 | 2.50% | 3,616 | 0 | 3,616 | 0.00% | 0 | 3,616 |
| 4 | 389.1 Other Plant & Misc. Equipment | 256,844 | 18 | 5.56% | 14,281 | 0 | 14,281 | 0.00% | 0 | 14,281 |
| 5 | **COLLECTION PLANT** | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 686,888 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 637,511 | 32 | 3.13% | 19,954 | 0 | 19,954 | 26.49% | 5,286 | 14,668 |
| 8 | 360.2 Collection Sewers - Force | 17,589,205 | 30 | 3.33% | 585,719 | 0 | 585,719 | 7.85% | 45,960 | 539,759 |
| 9 | 361.2 Collection Sewers - Gravity | 44,726,378 | 45 | 2.22% | 992,928 | 0 | 992,928 | 34.69% | 344,452 | 648,476 |
| 10 | 362.2 Special Collecting | 1,161,914 | 40 | 2.50% | 29,049 | 0 | 29,049 | 0.00% | 0 | 29,049 |
| 11 | 363.2 Services to Customers | 5,151,354 | 38 | 2.63% | 135,479 | 0 | 135,479 | 0.00% | 0 | 135,479 |
| 12 | 364.2 Flow Measuring Devices | 444,704 | 5 | 20.00% | 88,941 | 0 | 88,941 | 0.00% | 0 | 88,941 |
| 13 | 365.2 Flow Measuring Installation | 8,968 | 38 | 2.63% | 236 | 0 | 236 | 0.00% | 0 | 236 |
| 14 | 389.2 Other Plant & Misc. Equipment | 104,738 | 18 | 5.56% | 5,823 | 0 | 5,823 | 0.00% | 0 | 5,823 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 41,350 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 1,310,885 | 32 | 3.13% | 41,029 | 0 | 41,029 | 13.72% (2) | 5,628 | 35,401 |
| 18 | 370.3 Receiving Wells | 3,602,899 | 30 | 3.33% | 119,975 | 0 | 119,975 | 9.02% (2) | 10,820 | 109,155 |
| 19 | 371.3 Pumping Equipment | 9,235,428 | 18 | 5.56% | 513,485 | 0 | 513,485 | 10.53% (2) | 54,075 | 459,410 |
| 20 | 389.3 Other Plant & Misc. Equipment | 209,422 | 18 | 5.56% | 11,644 | 0 | 11,644 | 15.49% | 1,804 | 9,840 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 3,413,528 | NA | NA | 0 | 0 | 0 | 0.00% (2) | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 12,390,338 | 32 | 3.13% | 387,817 | 0 | 387,817 | 8.66% (2) | 33,571 | 354,246 |
| 24 | 380.4 Treatment & Disposal | 40,514,290 | 18 | 5.56% | 2,252,594 | 0 | 2,252,594 | 8.12% (2) | 182,997 | 2,069,597 |
| 25 | 381.4 Plant Sewers | 3,205,092 | 35 | 2.86% | 91,665 | 0 | 91,665 | 7.34% (2) | 6,729 | 84,936 |
| 26 | 382.4 Outfall Sewer Lines | 7,100,107 | 30 | 3.33% | 236,432 | 0 | 236,432 | 1.99% (2) | 4,695 | 231,737 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3,593,706 | 18 | 5.56% | 199,812 | 0 | 199,812 | 17.12% (2) | 34,217 | 165,595 |
| 28 | **GENERAL PLANT** | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 144,509 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 1,473,357 | 40 | 2.50% | 36,834 | 0 | 36,834 | 0.00% | 0 | 36,834 |
| 31 | 390.5 Office Furniture & Equipment | 910,531 | 15 | 6.67% | 60,735 | 0 | 60,735 | 0.00% | 0 | 60,735 |
| 32 | 390.51 Computer Equipment | 2,423,760 | 6 | 16.67% | 404,045 | 0 | 404,045 | 0.00% | 0 | 404,045 |
| 33 | 391.5 Transportation Equipment | 1,398,293 | 6 | 16.67% | 233,097 | 0 | 233,097 | 0.00% | 0 | 233,097 |
| 34 | 392.5 Stores Equipment | 13,119 | 18 | 5.56% | 729 | 0 | 729 | 0.00% | 0 | 729 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 507,502 | 16 | 6.25% | 31,720 | 0 | 31,720 | 0.00% | 0 | 31,720 |
| 36 | 394.5 Laboratory Equipment | 460,217 | 15 | 6.67% | 30,693 | 0 | 30,693 | 0.00% | 0 | 30,693 |
| 37 | 395.5 Power Operated Equipment | 581,238 | 12 | 8.33% | 48,420 | 0 | 48,420 | 0.00% | 0 | 48,420 |
| 38 | 396.5 Communication Equipment | 263,728 | 10 | 10.00% | 26,375 | 0 | 26,375 | 0.00% | 0 | 26,375 |
| 39 | 397.5 Miscellaneous Equipment | 118,569 | 15 | 6.67% | 7,909 | 0 | 7,909 | 0.00% | 0 | 7,909 |
| 40 | 398.5 Other Tangible Plant | 223,193 | 10 | 10.00% | 22,323 | 0 | 22,323 | 0.00% | 0 | 22,323 |
| 41 | **INTANGIBLE PLANT** | 517,050 | | 4.02% | 20,786 | 0 | 20,786 | 0.00% | 0 | 20,786 |
| 42 | **COLLECTION PLANT** | 70,511,661 | | 2.64% | 1,858,129 | 0 | 1,858,129 | 21.30% | 395,698 | 1,462,431 |
| 43 | **SYSTEM PUMPING PLANT** | 14,399,983 | | 4.76% | 686,133 | 0 | 686,133 | 10.54% | 72,327 | 613,806 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 70,217,062 | | 4.51% | 3,168,320 | 0 | 3,168,320 | 8.28% | 262,209 | 2,906,111 |
| 45 | **GENERAL PLANT** | 8,518,017 | | 10.60% | 902,880 | 0 | 902,880 | 0.00% | 0 | 902,880 |
| 46 | **TOTAL DEPRECIATION EXPENSE** | 164,163,772 | | 4.04% | 6,636,248 | 0 | 6,636,248 | 11.00% | 730,234 | 5,906,014 |
| 47 | **LESS: AMORTIZATION OF CIAC** | | | | (1,996,052) | 0 | (1,996,052) | | (293,248) | (1,702,804) |
| 48 | **NET DEPRECIATION EXPENSE - SEWER** | | | | 4,640,196 | 0 | 4,640,196 | | 436,986 | 4,203,210 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.
2. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.



7/24/95 12:13 PM B14S1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

| Line No. | (1) SEWER CIAC Classifications | (2) 1996 Avg. Adj. CIAC Balance | (3) CIAC Amort. Composite Rate | (4) 1996 CIAC AMORTIZATION EXPENSE Per Books | (5) Utility Adjustment | (6) Utility Adjusted CIAC Amort. | (7) 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage | (8) Non-used and Useful Amount | (9) Used and Useful CIAC Amort. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 13,278,228 | 4.85% | 643,466 | 0 | 643,466 | 9.47% | 60,943 | 582,523 |
| 2 | Line/Main Extension Fees | 15,545,301 | 3.20% | 497,106 | 0 | 497,106 | 5.14% | 25,541 | 471,565 |
| 3 | Contributed Lines | 26,012,526 | 2.63% | 684,637 | 0 | 684,637 | 29.92% | 204,833 | 479,804 |
| 4 | Contributed Property Other Than Lines | 3,287,572 | 3.79% | 124,549 | 0 | 124,549 | 1.55% | 1,931 | 122,618 |
| 5 | Service Installation Fees | 1,730,289 | 2.68% | 46,294 | 0 | 46,294 | 0.00% | 0 | 46,294 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 59,853,918 | | 1,996,052 | 0 | 1,996,052 | | 293,248 | 1,702,804 |

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)
2) Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

| Line No. | (1) SEWER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 364.2 Flow Measuring Devices | 444,704 | 88,941 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 8,968 | 236 | 2.63% |
| 4 | 354.4 Structures & Improvements | 12,390,338 | 387,817 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 40,514,290 | 2,252,594 | 5.56% |
| 6 | 381.4 Plant Sewers | 3,205,092 | 91,665 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 7,100,107 | 236,432 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 3,593,706 | 199,812 | 5.56% |
| 9 | **COMPOSITE RATE** | 67,257,205 | 3,257,497 | 4.84% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 637,511 | 19,954 | 3.13% |
| 12 | 360.2 Collection Sewers - Force | 17,589,205 | 585,719 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 44,726,378 | 992,928 | 2.22% |
| 14 | 362.2 Special Collecting | 1,161,914 | 29,049 | 2.50% |
| 15 | 389.2 Other Plant & Misc. Equipment | 104,738 | 5,823 | 5.56% |
| 16 | 354.3 Structures & Improvements | 1,310,885 | 41,029 | 3.13% |
| 17 | 370.3 Receiving Wells | 3,602,899 | 119,975 | 3.33% |
| 18 | 371.3 Pumping Equipment | 9,235,428 | 513,485 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 209,422 | 11,644 | 5.56% |
| 20 | **COMPOSITE RATE** | 78,578,381 | 2,319,606 | 2.95% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 5,151,354 | 135,479 | 2.63% |
| 23 | **COMPOSITE RATE** | 5,151,354 | 135,479 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 67,257,205 | 3,257,497 | 4.84% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 78,578,381 | 2,319,606 | 2.95% |
| 27 | Service Installation Fees (Line 23) | 5,151,354 | 135,479 | 2.63% |
| 28 | **COMPOSITE RATE** | 150,986,940 | 5,712,582 | 3.78% |

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note:
1. Amortization rate is calculated at the plant level. Summaries reflect a weighted composite rate.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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]*
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | | | **1996 TAXES OTHER THAN INCOME** | | |
| Line No. | **(PRESENT INCOME)** | *Per* Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 1,112,981 | 0 | 1,112,981 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 384,240 | 23,900 | 408,140 | B-6(S) | |
| 3 | *(Adjustments)* | 0 | 0 | 0 | | |
| 4 | | 0 | 0 | 0 | | |
| 5 | | 0 | 0 | 0 | | |
| 6 | **TOTAL** | 384,240 | 23,900 | 408,140 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 1,825,640 | 198,087 | 2,023,727 | | |
| 8 | *Non-used & Useful Property Tax Add-back (1)* | 0 | 208,925 | 208,925 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 1,825,640 | 407,012 | 2,232,652 | | |
| 10 | Non-used & Useful Percent (2) | | | 18.67% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (416,774) | (416,774) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 1,825,640 | (9,762) | 1,815,878 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 3,322,861 | 14,138 | 3,336,999 | | B-2(S)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

## SCHEDULE OF SEWER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Total Company**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
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]

**FPSC**
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| Line No. | ITEM | Per Books | Utility Test Year Adjustments | Adjusted Test Year | Supporting Schedules |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 24,732,910 | 0 | 24,732,910 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 15,016,503 | 493,187 | 15,509,691 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 4,203,210 | 0 | 4,203,210 | B-14(S) |
| 6 | Amortization | (11,655) | 131,328 | 119,673 | B-18(S), A-21(S |
| 7 | Taxes Other Than Income | 3,322,861 | 1,127,119 | 4,449,980 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 22,530,920 | 1,751,634 | 24,282,554 | |
| 9 | **PRE-TAX OPERATING INCOME** | 2,201,990 | (1,751,634) | 450,356 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 2,201,990 | (1,751,634) | 450,356 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 70,029,741 | 1,307,663 | 71,337,404 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 3,704,573 | 69,175 | 3,773,749 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (1,502,583) | (1,820,809) | (3,323,393) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-2(S)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (579,621) | (702,377) | (1,281,999) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 246,665 | 0 | 246,665 | C-1(S) |
| 22 | Investment Tax Credit | 35,007 | 0 | 35,007 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (861,294) | (702,377) | (1,563,671) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

**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]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

**FPSC**
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | (519,787) | | | A-20 (S) | |
| 2 | Last Authorized Amortization Rate | 2.36% | | | | |
| 3 | Total Amortization Expense | (12,271) | 0 | (12,271) | | A-20 (S) |
| 4 | Less: Non-Used & Useful Amort. Exp. | 616 | 0 | 616 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | (11,655) | 0 | (11,655) | | B-2 (S) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | (12,271) | 0 | (12,271) | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Expense (%) (1) | 5.02% | 0.00% | 5.02% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 616 | 0 | 616 | | To Above |

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 10,637,128 | 0 | 10,637,128 | 3,424,318 | | 14,061,446 | 32.19% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 10,637,128 | 0 | 10,637,128 | 3,424,318 | | 14,061,446 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 7,017,871 | 241,106 | 7,258,976 | 0 | | 7,258,976 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 2,010,763 | 0 | 2,010,763 | 0 | | 2,010,763 | | B-14(S) |
| 8 | Amortization | (11,655) | 0 | (11,655) | 0 | | (11,655) | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 1,574,541 | (108,916) | 1,465,625 | 154,093 | (A) | 1,619,718 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (778,386) | (251,254) | (1,029,640) | 1,261,489 | (B) | 231,849 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 9,813,135 | (119,065) | 9,694,070 | 1,415,582 | | 11,109,652 | | |
| 12 | **NET OPERATING INCOME** | 823,993 | 119,065 | 943,058 | 2,008,736 | | 2,951,794 | | |
| 13 | **RATE BASE** | 32,418,272 | 765,142 | 33,183,414 | | | 33,183,414 | | A-2(S) |
| 14 | **RATE OF RETURN** | 2.54% | | 2.84% | | | 8.90% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for the FPSC Uniform Plants. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for the FPSC Uniform Plants assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 10,637,128 | 0 | 10,637,128 | 4,228,492 | 14,865,620 | 39.75% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 10,637,128 | 0 | 10,637,128 | 4,228,492 | 14,865,620 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 7,017,871 | 241,106 | 7,258,976 | 0 | 7,258,976 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 2,010,763 | 0 | 2,010,763 | 0 | 2,010,763 | | B-14(S) |
| 8 | Amortization | (11,655) | 0 | (11,655) | 0 | (11,655) | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 1,574,541 | (108,916) | 1,465,625 | 190,281 (A) | 1,655,906 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (778,386) | (251,254) | (1,029,640) | 1,557,739 (B) | 528,099 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 9,813,135 | (119,065) | 9,694,070 | 1,748,020 | 11,442,090 | | |
| 12 | **NET OPERATING INCOME** | 823,993 | 119,065 | 943,058 | 2,480,472 | 3,423,530 | | |
| 13 | **RATE BASE** | 32,418,272 | 765,142 | 33,183,414 | | 33,183,414 | | A-2(S) |
| 14 | **RATE OF RETURN** | 2.54% | | 2.84% | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 8.70% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 8.90% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 33,183,414 | 33,183,414 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 3,423,533 | 2,951,793 | | |
| 7 | Adjusted Income Under Present Rates | 943,058 | 943,058 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 2,480,475 | 2,008,735 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 4,038,217 | 3,270,224 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | ***REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)*** | 4,228,499 | 3,424,318 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 4,038,217 | 3,270,224 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 1,557,742 | 1,261,489 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 190,282 | 154,094 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 2,480,475 | 2,008,735 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 2,780,493 | 0 | 2,780,493 | 594,323 | | 3,374,816 | 21.37% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 2,780,493 | 0 | 2,780,493 | 594,323 | | 3,374,816 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 1,539,414 | 62,624 | 1,602,038 | 0 | | 1,602,038 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 453,990 | 0 | 453,990 | 0 | | 453,990 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 181,030 | 189,188 | 370,219 | 26,745 | (A) | 396,964 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 34,540 | (145,402) | (110,862) | 218,943 | (B) | 108,081 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 2,208,974 | 106,410 | 2,315,384 | 245,688 | | 2,561,072 | | |
| 12 | **NET OPERATING INCOME** | 571,519 | (106,410) | 465,109 | 348,635 | | 813,744 | | |
| 13 | **RATE BASE** | 8,240,843 | 0 | 8,240,843 | | | 8,240,843 | | A-2(S) |
| 14 | **RATE OF RETURN** | 6.94% | | 5.64% | | | 9.87% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 2,780,493 | 0 | 2,780,493 | 656,484 | 3,436,977 | 23.61% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 2,780,493 | 0 | 2,780,493 | 656,484 | 3,436,977 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 1,539,414 | 62,624 | 1,602,038 | 0 | 1,602,038 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 453,990 | 0 | 453,990 | 0 | 453,990 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 181,030 | 189,188 | 370,219 | 29,542 (A) | 399,761 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 34,540 | (145,402) | (110,862) | 241,843 (B) | 130,981 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 2,208,974 | 106,410 | 2,315,384 | 271,385 | 2,586,769 | | |
| 12 | **NET OPERATING INCOME** | 571,519 | (106,410) | 465,109 | 385,099 | 850,207 | | |
| 13 | **RATE BASE** | 8,240,843 | 0 | 8,240,843 | | 8,240,843 | | A-2(S) |
| 14 | **RATE OF RETURN** | 6.94% | | 5.64% | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 11.16% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 9.87% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 8,240,843 | 8,240,843 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 850,208 | 813,744 | | |
| 7 | Adjusted Income Under Present Rates | 465,109 | 465,109 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 385,099 | 348,635 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 626,942 | 567,578 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 656,484 | 594,323 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 626,942 | 567,578 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 241,843 | 218,943 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 29,542 | 26,745 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 385,099 | 348,635 | | B-2(S)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES** | | | | | | | |
| 2 Sewer Sales | 1,798,389 | 0 | 1,798,389 | (31,981) | 1,766,408 | (1.78%) | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 1,798,389 | 0 | 1,798,389 | (31,981) | 1,766,408 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 1,645,549 | 23,191 | 1,668,741 | 0 | 1,668,741 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 23,746 | 0 | 23,746 | 0 | 23,746 | | B-14(S) |
| 8 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 Taxes Other than Income | 217,128 | (22,886) | 194,242 | (1,439) (A) | 192,803 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (44,774) | (36,130) | (80,904) | (11,782) (B) | (92,686) | | B-17(S),B-2(S)3/3 |
| 11 Total Operating Expenses | 1,841,650 | (35,825) | 1,805,825 | (13,221) | 1,792,604 | | |
| 12 **NET OPERATING INCOME** | (43,261) | 35,825 | (7,436) | (18,760) | (26,196) | | |
| 13 **RATE BASE** | (275,090) | 234,974 | (40,116) | | (40,116) | | A-2(S) |
| 14 **RATE OF RETURN** | 15.73% | | 18.54% | | 65.30% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume IIt, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES** | | | | | | | |
| 2 Sewer Sales | 1,798,389 | 0 | 1,798,389 | 5,621 | 1,804,010 | 0.31% | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 1,798,389 | 0 | 1,798,389 | 5,621 | 1,804,010 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 1,645,549 | 23,191 | 1,668,741 | 0 | 1,668,741 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 23,746 | 0 | 23,746 | 0 | 23,746 | | B-14(S) |
| 8 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 Taxes Other than Income | 217,128 | (22,886) | 194,242 | 253 (A) | 194,495 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (44,774) | (36,130) | (80,904) | 2,071 (B) | (78,833) | | B-17(S),B-2(S)3/3 |
| 11 Total Operating Expenses | 1,841,650 | (35,825) | 1,805,825 | 2,324 | 1,808,149 | | |
| 12 **NET OPERATING INCOME** | (43,261) | 35,825 | (7,436) | 3,297 | (4,139) | | |
| 13 **RATE BASE** | (275,090) | 234,974 | (40,116) | | (40,116) | | A-2(S) |
| 14 **RATE OF RETURN** | 15.73% | | 18.54% | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 149.45% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 65.30% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | (40,116) | (40,116) | A-2(S) | |
| 6 | Required Income (L3 x L5) | (4,139) | (26,196) | | |
| 7 | Adjusted Income Under Present Rates | (7,436) | (7,436) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 3,297 | (18,760) | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 5,368 | (30,542) | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 5,621 | (31,981) | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 5,368 | (30,542) | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 2,071 | (11,782) | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 253 | (1,439) | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 3,297 | (18,760) | | B-2(S)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 51,284 | 0 | 51,284 | 15,278 | 66,562 | 29.79% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 51,284 | 0 | 51,284 | 15,278 | 66,562 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 48,465 | 1,464 | 49,929 | 0 | 49,929 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 2,107 | 0 | 2,107 | 0 | 2,107 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-16(S),A-21(S) |
| 9 | Taxes Other than Income | 3,793 | 49 | 3,843 | 688 (A) | 4,531 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (2,092) | (1,474) | (3,566) | 5,628 (B) | 2,062 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 52,273 | 40 | 52,313 | 6,316 | 58,629 | | |
| 12 | **NET OPERATING INCOME** | (989) | (40) | (1,029) | 8,962 | 7,933 | | |
| 13 | **RATE BASE** | 34,279 | 0 | 34,279 | | 34,279 | | A-2(S) |
| 14 | **RATE OF RETURN** | (2.88%) | | (3.00%) | | 23.14% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 51,284 | 0 | 51,284 | 7,783 | 59,067 | 15.18% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 51,284 | 0 | 51,284 | 7,783 | 59,067 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 48,465 | 1,464 | 49,929 | 0 | 49,929 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 2,107 | 0 | 2,107 | 0 | 2,107 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 3,793 | 49 | 3,843 | 350 (A) | 4,193 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (2,092) | (1,474) | (3,566) | 2,867 (B) | (699) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 52,273 | 40 | 52,313 | 3,217 | 55,530 | | |
| 12 | **NET OPERATING INCOME** | (989) | (40) | (1,029) | 4,566 | 3,538 | | |
| 13 | **RATE BASE** | 34,279 | 0 | 34,279 | | 34,279 | | A-2(S) |
| 14 | **RATE OF RETURN** | (2.88%) | | (3.00%) | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | Required | Requested | Supporting Schedules | Recap Schedules |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 44.27% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 23.14% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 34,279 | 34,279 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 3,537 | 7,933 | | |
| 7 | Adjusted Income Under Present Rates | (1,029) | (1,029) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 4,566 | 8,962 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 7,433 | 14,590 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 7,783 | 15,278 | | B-2(S)1/3,2/3 |
| 13 | ***INCOME TAX ADJUSTMENT:*** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 7,433 | 14,590 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 2,867 | 5,628 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 350 | 688 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 4,566 | 8,962 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | Ratio | Cost Rate | Weighted Cost |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year. If amortization (line 6) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
*Page 1 of 3*
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 2,588,705 | 0 | 2,588,705 | 438,571 | | 3,027,276 | 16.94% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 2,588,705 | 0 | 2,588,705 | 438,571 | | 3,027,276 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 1,209,627 | 60,055 | 1,269,683 | 0 | | 1,269,683 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 443,977 | 0 | 443,977 | 0 | | 443,977 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 413,356 | (13,471) | 399,886 | 19,736 | (A) | 419,622 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (16,198) | (66,805) | (83,003) | 161,566 | (B) | 78,563 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 2,050,762 | (20,220) | 2,030,542 | 181,302 | | 2,211,844 | | |
| 12 | **NET OPERATING INCOME** | 537,943 | 20,220 | 558,163 | 257,269 | | 815,432 | | |
| 13 | **RATE BASE** | 9,187,881 | 191,019 | 9,378,900 | | | 9,378,900 | | A-2(S) |
| 14 | ***RATE OF RETURN*** | 5.85% | | 5.95% | | | 8.69% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 2,588,705 | 0 | 2,588,705 | 698,008 | 3,286,713 | 26.96% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 2,588,705 | 0 | 2,588,705 | 698,008 | 3,286,713 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 1,209,627 | 60,055 | 1,269,683 | 0 | 1,269,683 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 443,977 | 0 | 443,977 | 0 | 443,977 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 413,356 | (13,471) | 399,886 | 31,410 (A) | 431,296 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (16,198) | (66,805) | (83,003) | 257,140 (B) | 174,137 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 2,050,762 | (20,220) | 2,030,542 | 288,550 | 2,319,092 | | |
| 12 | **NET OPERATING INCOME** | 537,943 | 20,220 | 558,163 | 409,458 | 967,621 | | |
| 13 | **RATE BASE** | 9,187,881 | 191,019 | 9,378,900 | | 9,378,900 | | A-2(S) |
| 14 | **RATE OF RETURN** | 5.85% | | 5.95% | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 8.22% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 8.69% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 9,378,900 | 9,378,900 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 967,621 | 815,432 | | |
| 7 | Adjusted Income Under Present Rates | 558,163 | 558,163 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 409,458 | 257,269 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 666,598 | 418,835 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 698,008 | 438,571 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 666,598 | 418,835 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 257,140 | 161,566 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 31,410 | 19,736 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 409,458 | 257,269 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 3,008,167 | 0 | 3,008,167 | 1,487,230 | | 4,495,397 | 49.44% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 3,008,167 | 0 | 3,008,167 | 1,487,230 | | 4,495,397 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 862,759 | 25,795 | 888,555 | 0 | | 888,555 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 752,455 | 0 | 752,455 | 0 | | 752,455 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 604,963 | (35,099) | 569,864 | 66,925 | (A) | 636,789 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 31,829 | (49,624) | (17,795) | 547,883 | (B) | 530,088 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 2,252,006 | (58,928) | 2,193,078 | 614,808 | | 2,807,886 | | |
| 12 | **NET OPERATING INCOME** | 756,161 | 58,928 | 815,089 | 872,422 | | 1,687,511 | | |
| 13 | **RATE BASE** | 11,358,052 | 48,729 | 11,406,781 | | | 11,406,781 | | A-2(S) |
| 14 | **RATE OF RETURN** | 6.66% | | 7.15% | | | 14.79% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 3,008,167 | 0 | 3,008,167 | 616,679 | 3,624,846 | 20.50% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 3,008,167 | 0 | 3,008,167 | 616,679 | 3,624,846 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 862,759 | 25,795 | 888,555 | 0 | 888,555 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 752,455 | 0 | 752,455 | 0 | 752,455 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 604,963 | (35,099) | 569,864 | 27,751 (A) | 597,615 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 31,829 | (49,624) | (17,795) | 227,179 (B) | 209,384 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 2,252,006 | (58,928) | 2,193,078 | 254,930 | 2,448,008 | | |
| 12 | **NET OPERATING INCOME** | 756,161 | 58,928 | 815,089 | 361,749 | 1,176,837 | | |
| 13 | **RATE BASE** | 11,358,052 | 48,729 | 11,406,781 | | 11,406,781 | | A-2(S) |
| 14 | **RATE OF RETURN** | 6.66% | | 7.15% | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | Required | Requested | Supporting Schedules | Recap Schedules |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 23.44% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 14.79% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 11,406,781 | 11,406,781 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 1,176,838 | 1,687,511 | | |
| 7 | Adjusted Income Under Present Rates | 815,089 | 815,089 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 361,749 | 872,422 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 588,928 | 1,420,305 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 616,679 | 1,487,230 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 588,928 | 1,420,305 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 227,179 | 547,883 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 27,751 | 66,925 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 361,749 | 872,422 | | B-2(S)1/3,2/3 |

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | Ratio | Cost Rate | Weighted Cost |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 28,739 | 0 | 28,739 | 28,614 | | 57,353 | 99.57% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 28,739 | 0 | 28,739 | 28,614 | | 57,353 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 17,002 | 843 | 17,845 | 0 | | 17,845 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 5,391 | 0 | 5,391 | 0 | | 5,391 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 1,836 | 583 | 2,419 | 1,288 | (A) | 3,707 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 753 | (1,049) | (296) | 10,541 | (B) | 10,245 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 24,982 | 377 | 25,359 | 11,829 | | 37,188 | | |
| 12 | **NET OPERATING INCOME** | 3,757 | (377) | 3,380 | 16,785 | | 20,165 | | |
| 13 | **RATE BASE** | 32,378 | 0 | 32,378 | | | 32,378 | | A-2(S) |
| 14 | **RATE OF RETURN** | 11.60% | | 10.44% | | | 62.28% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 28,739 | 0 | 28,739 | (68) | 28,671 | (0.24%) | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 28,739 | 0 | 28,739 | (68) | 28,671 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 17,002 | 843 | 17,845 | 0 | 17,845 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 5,391 | 0 | 5,391 | 0 | 5,391 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 1,836 | 583 | 2,419 | (3) (A) | 2,416 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 753 | (1,049) | (296) | (25) (B) | (321) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 24,982 | 377 | 25,359 | (28) | 25,331 | | |
| 12 | **NET OPERATING INCOME** | 3,757 | (377) | 3,380 | (40) | 3,340 | | |
| 13 | **RATE BASE** | 32,378 | 0 | 32,378 | | 32,378 | | A-2(S) |
| 14 | **RATE OF RETURN** | 11.60% | | 10.44% | | 10.31% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 141.91% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 62.28% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 32,378 | 32,378 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 3,340 | 20,165 | | |
| 7 | Adjusted Income Under Present Rates | 3,380 | 3,380 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | (40) | 16,785 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | (65) | 27,326 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | (68) | 28,614 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | (65) | 27,326 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | (25) | 10,541 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | (3) | 1,288 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | (40) | 16,785 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 45,402 | 0 | 45,402 | 104,769 | | 150,171 | 230.76% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 45,402 | 0 | 45,402 | 104,769 | | 150,171 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 52,218 | 2,149 | 54,366 | 0 | | 54,366 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 19,578 | 0 | 19,578 | 0 | | 19,578 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 11,082 | (153) | 10,929 | 4,715 | (A) | 15,644 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (21,386) | (1,558) | (22,944) | 38,596 | (B) | 15,652 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 61,491 | 438 | 61,929 | 43,311 | | 105,240 | | |
| 12 | **NET OPERATING INCOME** | (16,089) | (438) | (16,527) | 61,458 | | 44,931 | | |
| 13 | **RATE BASE** | 295,552 | 0 | 295,552 | | | 295,552 | | A-2(S) |
| 14 | **RATE OF RETURN** | (5.44%) | | (5.59%) | | | 15.20% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 45,402 | 0 | 45,402 | 80,154 | 125,556 | 176.54% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 45,402 | 0 | 45,402 | 80,154 | 125,556 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 52,218 | 2,149 | 54,366 | 0 | 54,366 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 19,578 | 0 | 19,578 | 0 | 19,578 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 11,082 | (153) | 10,929 | 3,607 (A) | 14,536 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (21,386) | (1,558) | (22,944) | 29,528 (B) | 6,584 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 61,491 | 438 | 61,929 | 33,135 | 95,064 | | |
| 12 | **NET OPERATING INCOME** | (16,089) | (438) | (16,527) | 47,019 | 30,492 | | |
| 13 | **RATE BASE** | 295,552 | 0 | 295,552 | | 295,552 | | A-2(S) |
| 14 | **RATE OF RETURN** | (5.44%) | | (5.59%) | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 24.46% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 15.20% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 295,552 | 295,552 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 30,492 | 44,931 | | |
| 7 | Adjusted Income Under Present Rates | (16,527) | (16,527) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 47,019 | 61,458 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 76,547 | 100,054 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 80,154 | 104,769 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 76,547 | 100,054 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 29,528 | 38,596 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 3,607 | 4,715 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 47,019 | 61,458 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment tor Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 67,794 | 0 | 67,794 | 83,304 | | 151,098 | 122.88% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 67,794 | 0 | 67,794 | 83,304 | | 151,098 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 62,491 | 3,108 | 65,599 | 0 | | 65,599 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 15,821 | 0 | 15,821 | 0 | | 15,821 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 5,053 | 3,191 | 8,244 | 3,749 | (A) | 11,993 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (11,563) | (3,607) | (15,170) | 30,688 | (B) | 15,518 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 71,802 | 2,692 | 74,494 | 34,437 | | 108,931 | | |
| 12 | **NET OPERATING INCOME** | (4,008) | (2,692) | (6,700) | 48,867 | | 42,167 | | |
| 13 | **RATE BASE** | 238,820 | 0 | 238,820 | | | 238,820 | | A-2(S) |
| 14 | **RATE OF RETURN** | (1.68%) | | (2.81%) | | | 17.66% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 2 of 6 for complete 1996 A and B schedules supporting rate base and present operating income for this Plant. The B-1 Schedules included in this section of Volume IIIA reflect the final increase requested for this Plant assuming the inclusion of the Hernando, Hillsborough and Polk County (County Plants) in this filing.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 67,794 | 0 | 67,794 | 53,424 | 121,218 | 78.80% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 67,794 | 0 | 67,794 | 53,424 | 121,218 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 62,491 | 3,108 | 65,599 | 0 | 65,599 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 15,821 | 0 | 15,821 | 0 | 15,821 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 5,053 | 3,191 | 8,244 | 2,404 (A) | 10,648 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (11,563) | (3,607) | (15,170) | 19,681 (B) | 4,511 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 71,802 | 2,692 | 74,494 | 22,085 | 96,579 | | |
| 12 | **NET OPERATING INCOME** | (4,008) | (2,692) | (6,700) | 31,339 | 24,639 | | |
| 13 | **RATE BASE** | 238,820 | 0 | 238,820 | | 238,820 | | A-2(S) |
| 14 | **RATE OF RETURN** | (1.68%) | | (2.81%) | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 30.58% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 17.66% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 238,820 | 238,820 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 24,639 | 42,167 | | |
| 7 | Adjusted Income Under Present Rates | (6,700) | (6,700) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 31,339 | 48,867 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 51,020 | 79,555 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 53,424 | 83,304 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 51,020 | 79,555 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 19,681 | 30,688 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 2,404 | 3,749 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 31,339 | 48,867 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

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## SCHEDULE OF SEWER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) 1996 AVERAGE RATE BASE Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 883,559 | 0 | 883,559 | A-6 (S) |
| 2 | Utility Land & Land Rights | 11,589 | 0 | 11,589 | A-6 (S) |
| 3 | Non-Used and Useful | (24,924) | 0 | (24,924) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (248,573) | 0 | (248,573) | A-10 (S) |
| 6 | CIAC | (110,824) | (405) | (111,229) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 39,226 | 0 | 39,226 | A-14 (S) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (S) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (S) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (2,001) | 0 | (2,001) | Vol. II |
| 13 | Deferred Taxes | (17,098) | 0 | (17,098) | C-7 (S) |
| 14 | Working Capital Allowance | 11,592 | 0 | 11,592 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 542,546 | (405) | 542,141 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (S)

Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-6 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 0 | 0 | |
| 8 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-6 (S) |
| 9 | 1. | 0 | 0 | |
| 10 | | | | |
| 11 | 2. | 0 | 0 | |
| 12 | | | | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (S) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | | | |
| 21 | | 0 | 0 | |
| 22 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 23 | 1. | 0 | 0 | |
| 24 | | | | |
| 25 | 2. | 0 | 0 | |
| 26 | | | | |
| 27 | | | | |
| 28 | | 0 | 0 | |
| 29 | **E. ACCUMULATED DEPRECIATION:** | | | A-10 (S) |
| 30 | 1. | 0 | 0 | |
| 31 | | | | |
| 32 | 2. | 0 | 0 | |
| 33 | | | | |
| 34 | 3. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. Transfer Unclaimed Refunds to CIAC | (405) | (405) | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | (405) | (405) | |
| 43 | | | | |
| 44 | **SUBTOTAL** | (405) | (405) | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

**FPSC**
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC:** | | | A-14 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION:** | | | A-16 (S) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES:** | | | C-6 (S) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE:** | | | A-17 (S) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **M. OTHER** | | | A-21(S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | 0 | 0 | |
| 41 | | | | |
| 42 | **TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS** | (405) | (405) | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 278,964 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 10,449 |
| 32 | 1989 Retirements | 1,015 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 9,434 |
| 35 | **12/31/89 Balance** | 288,398 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 9,963 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 9,963 |
| 42 | **12/31/90 Balance** | 298,361 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | Description | (1) | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 298,361 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 21,925 |
| 5 | 1991 Retirements | | 3,525 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 18,400 |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 316,761 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 0 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 0 |
| 15 | **12/31/92 Balance** | | 316,761 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 512,191 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 26,895 |
| 21 | 1993 Net Additions | | 539,086 |
| 22 | **12/31/93 Balance** | | 855,847 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 35,893 |
| 26 | 1994 Retirements | | 3,192 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 32,701 |
| 29 | **12/31/94 Balance** | | 888,547 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (322) |
| 32 | 1995 Additions | | 7,925 |
| 33 | 1995 Retirements | | 443 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 7,482 |
| 36 | **12/31/95 Balance** | | 895,707 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (3,009) |
| 39 | 1996 Additions | | 4,078 |
| 40 | 1996 Retirements | | 34 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 4,044 |
| 43 | **12/31/96 Balance** | | 896,742 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1,578 | 0 | 0 | 0 | 1,578 | 0 | 1,578 | 1,578 | 0 | 1,578 |
| 4 | 389.1 Other Plant & Misc. Equipment | 72 | 0 | 0 | 0 | 72 | 0 | 72 | 72 | 0 | 72 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 5,054 | 0 | 0 | 0 | 5,054 | 0 | 5,054 | 5,054 | 0 | 5,054 |
| 7 | 354.2 Structures & Improvements | 10,687 | 0 | 0 | 0 | 10,687 | 0 | 10,687 | 10,687 | 0 | 10,687 |
| 8 | 360.2 Collection Sewers - Force | 95,990 | 0 | 0 | 0 | 95,990 | 0 | 95,990 | 95,990 | 0 | 95,990 |
| 9 | 361.2 Collection Sewers - Gravity | 114,030 | 0 | 0 | 0 | 114,030 | 0 | 114,030 | 114,030 | 0 | 114,030 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 24,286 | 0 | 0 | 0 | 24,286 | 0 | 24,286 | 24,286 | 0 | 24,286 |
| 12 | 364.2 Flow Measuring Devices | 3,496 | 0 | 0 | 0 | 3,496 | 0 | 3,496 | 3,496 | 0 | 3,496 |
| 13 | 365.2 Flow Measuring Installation | 1,240 | 0 | 0 | 0 | 1,240 | 0 | 1,240 | 1,240 | 0 | 1,240 |
| 14 | 389.2 Other Plant & Misc. Equipment | 58 | 0 | 0 | 0 | 58 | 0 | 58 | 58 | 0 | 58 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 7,283 | 0 | 0 | 0 | 7,283 | 0 | 7,283 | 7,283 | 0 | 7,283 |
| 18 | 370.3 Receiving Wells | 419 | 0 | 0 | 0 | 419 | 0 | 419 | 419 | 0 | 419 |
| 19 | 371.3 Pumping Equipment | 120,385 | 0 | 0 | 0 | 120,385 | 0 | 120,385 | 120,385 | 0 | 120,385 |
| 20 | 389.3 Other Plant & Misc. Equipment | 454 | 0 | 0 | 0 | 454 | 0 | 454 | 454 | 0 | 454 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 5,772 | 0 | 0 | 0 | 5,772 | 0 | 5,772 | 5,772 | 0 | 5,772 |
| 23 | 354.4 Structures & Improvements | 31,330 | 0 | 0 | 0 | 31,330 | 0 | 31,330 | 31,330 | 0 | 31,330 |
| 24 | 380.4 Treatment & Disposal | 370,934 | 0 | 0 | 0 | 370,934 | 0 | 370,934 | 370,934 | 0 | 370,934 |
| 25 | 381.4 Plant Sewers | 28,620 | 0 | 0 | 0 | 28,620 | 0 | 28,620 | 28,620 | 0 | 28,620 |
| 26 | 382.4 Outfall Sewer Lines | 19,055 | 0 | 0 | 0 | 19,055 | 0 | 19,055 | 19,055 | 0 | 19,055 |
| 27 | 389.4 Other Plant & Misc. Equipment | 9,451 | 0 | 0 | 0 | 9,451 | 0 | 9,451 | 9,451 | 0 | 9,451 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 763 | 0 | 0 | 0 | 763 | 0 | 763 | 763 | 0 | 763 |
| 30 | 354.5 Structures & Improvements | 7,754 | 66 | (34) | 32 | 7,786 | 0 | 7,786 | 7,776 | 0 | 7,776 |
| 31 | 390.5 Office Furniture & Equipment | 4,805 | 0 | 0 | 0 | 4,805 | 0 | 4,805 | 4,805 | 0 | 4,805 |
| 32 | 390.51 Computer Equipment | 11,321 | 2,428 | 0 | 2,428 | 13,750 | 0 | 13,750 | 12,791 | 0 | 12,791 |
| 33 | 391.5 Transportation Equipment | 7,182 | 326 | 0 | 326 | 7,508 | 0 | 7,508 | 7,380 | 0 | 7,380 |
| 34 | 392.5 Stores Equipment | 69 | 0 | 0 | 0 | 69 | 0 | 69 | 69 | 0 | 69 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,619 | 98 | 0 | 98 | 2,717 | 0 | 2,717 | 2,678 | 0 | 2,678 |
| 36 | 394.5 Laboratory Equipment | 2,382 | 77 | 0 | 77 | 2,459 | 0 | 2,459 | 2,429 | 0 | 2,429 |
| 37 | 395.5 Power Operated Equipment | 2,413 | 1,082 | 0 | 1,082 | 3,494 | 0 | 3,494 | 3,067 | 0 | 3,067 |
| 38 | 396.5 Communication Equipment | 1,392 | 0 | 0 | 0 | 1,392 | 0 | 1,392 | 1,392 | 0 | 1,392 |
| 39 | 397.5 Miscellaneous Equipment | 626 | 0 | 0 | 0 | 626 | 0 | 626 | 626 | 0 | 626 |
| 40 | 398.5 Other Tangible Plant | 1,178 | 0 | 0 | 0 | 1,178 | 0 | 1,178 | 1,178 | 0 | 1,178 |
| 41 | **INTANGIBLE PLANT** | 1,650 | 0 | 0 | 0 | 1,650 | 0 | 1,650 | 1,650 | 0 | 1,650 |
| 42 | **COLLECTION PLANT** | 254,841 | 0 | 0 | 0 | 254,841 | 0 | 254,841 | 254,841 | 0 | 254,841 |
| 43 | **SYSTEM PUMPING PLANT** | 128,541 | 0 | 0 | 0 | 128,541 | 0 | 128,541 | 128,541 | 0 | 128,541 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 465,162 | 0 | 0 | 0 | 465,162 | 0 | 465,162 | 465,162 | 0 | 465,162 |
| 45 | **GENERAL PLANT** | 42,504 | 4,078 | (34) | 4,044 | 46,548 | 0 | 46,548 | 44,954 | 0 | 44,954 |
| 46 | **TOTAL PLANT IN SERVICE** | 892,698 | 4,078 | (34) | 4,044 | 896,742 | 0 | 896,742 | 895,148 | 0 | 895,148 |
| 47 | **LAND & LAND RIGHTS** | 11,589 | 0 | 0 | 0 | 11,589 | 0 | 11,589 | 11,589 | 0 | 11,589 |
| 48 | **TOTAL PIS LESS LAND** | 881,109 | 4,078 | (34) | 4,044 | 885,153 | 0 | 885,153 | 883,559 | 0 | 883,559 |



Note: May not cross foot due to rounding.

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 1,578 | 0 | 1,578 |
| 4 | 389.1 Other Plant & Misc. Equipment | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 0 | 72 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 5,054 | 0 | 5,054 |
| 7 | 354.2 Structures & Improvements | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 10,687 | 0 | 10,687 |
| 8 | 360.2 Collection Sewers - Force | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 95,990 | 0 | 95,990 |
| 9 | 361.2 Collection Sewers - Gravity | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 114,030 | 0 | 114,030 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 24,286 | 0 | 24,286 |
| 12 | 364.2 Flow Measuring Devices | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 3,496 | 0 | 3,496 |
| 13 | 365.2 Flow Measuring Installation | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 1,240 | 0 | 1,240 |
| 14 | 389.2 Other Plant & Misc. Equipment | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 0 | 58 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 7,283 | 0 | 7,283 |
| 18 | 370.3 Receiving Wells | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 419 | 0 | 419 |
| 19 | 371.3 Pumping Equipment | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 120,385 | 0 | 120,385 |
| 20 | 389.3 Other Plant & Misc. Equipment | 454 | 454 | 454 | 454 | 454 | 454 | 454 | 454 | 454 | 454 | 454 | 454 | 454 | 0 | 454 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 5,772 | 0 | 5,772 |
| 23 | 354.4 Structures & Improvements | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 31,330 | 0 | 31,330 |
| 24 | 380.4 Treatment & Disposal | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 370,934 | 0 | 370,934 |
| 25 | 381.4 Plant Sewers | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 28,620 | 0 | 28,620 |
| 26 | 382.4 Outfall Sewer Lines | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 19,055 | 0 | 19,055 |
| 27 | 389.4 Other Plant & Misc. Equipment | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 9,451 | 0 | 9,451 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 763 | 763 | 763 | 763 | 763 | 763 | 763 | 763 | 763 | 763 | 763 | 763 | 763 | 0 | 763 |
| 30 | 354.5 Structures & Improvements | 7,754 | 7,780 | 7,782 | 7,788 | 7,789 | 7,790 | 7,762 | 7,763 | 7,764 | 7,770 | 7,775 | 7,780 | 7,786 | 32 | 7,776 |
| 31 | 390.5 Office Furniture & Equipment | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 4,805 | 0 | 4,805 |
| 32 | 390.51 Computer Equipment | 11,321 | 12,285 | 12,359 | 12,558 | 12,597 | 12,637 | 12,873 | 12,912 | 12,952 | 13,151 | 13,342 | 13,551 | 13,750 | 2,428 | 12,791 |
| 33 | 391.5 Transportation Equipment | 7,182 | 7,311 | 7,321 | 7,348 | 7,353 | 7,359 | 7,390 | 7,396 | 7,401 | 7,428 | 7,454 | 7,482 | 7,508 | 326 | 7,380 |
| 34 | 392.5 Stores Equipment | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 0 | 69 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,619 | 2,658 | 2,661 | 2,669 | 2,670 | 2,672 | 2,682 | 2,683 | 2,685 | 2,693 | 2,701 | 2,709 | 2,717 | 98 | 2,678 |
| 36 | 394.5 Laboratory Equipment | 2,382 | 2,413 | 2,415 | 2,421 | 2,423 | 2,424 | 2,431 | 2,433 | 2,434 | 2,440 | 2,446 | 2,453 | 2,459 | 77 | 2,429 |
| 37 | 395.5 Power Operated Equipment | 2,413 | 2,842 | 2,875 | 2,963 | 2,981 | 2,999 | 3,104 | 3,121 | 3,139 | 3,227 | 3,313 | 3,406 | 3,494 | 1,082 | 3,067 |
| 38 | 396.5 Communication Equipment | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 1,392 | 0 | 1,392 |
| 39 | 397.5 Miscellaneous Equipment | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 626 | 0 | 626 |
| 40 | 398.5 Other Tangible Plant | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 1,178 | 0 | 1,178 |
| 41 | **INTANGIBLE PLANT** | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 0 | 1,650 |
| 42 | **COLLECTION PLANT** | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 254,841 | 0 | 254,841 |
| 43 | **SYSTEM PUMPING PLANT** | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 128,541 | 0 | 128,541 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 465,162 | 0 | 465,162 |
| 45 | **GENERAL PLANT** | 42,504 | 44,122 | 44,245 | 44,580 | 44,646 | 44,713 | 45,075 | 45,141 | 45,208 | 45,541 | 45,863 | 46,214 | 46,548 | 4,044 | 44,954 |
| 46 | **TOTAL PLANT IN SERVICE** | 892,698 | 894,316 | 894,440 | 894,774 | 894,840 | 894,907 | 895,269 | 895,335 | 895,402 | 895,735 | 896,057 | 896,408 | 896,742 | 4,044 | 895,148 |
| 47 | **LAND & LAND RIGHTS** | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 11,589 | 0 | 11,589 |
| 48 | **TOTAL PIS LESS LAND** | 881,109 | 882,727 | 882,852 | 883,185 | 883,252 | 883,318 | 883,680 | 883,747 | 883,813 | 884,147 | 884,469 | 884,819 | 885,153 | 4,044 | 883,559 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 26 | 2 | 5 | 1 | 1 | (28) | 1 | 1 | 5 | 5 | 6 | 5 | 32 | 21 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 963 | 74 | 199 | 40 | 40 | 236 | 40 | 40 | 199 | 192 | 209 | 199 | 2,428 | 1,470 |
| 33 | 391.5 Transportation Equipment | 129 | 10 | 27 | 5 | 5 | 32 | 5 | 5 | 27 | 26 | 28 | 27 | 326 | 198 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 39 | 3 | 8 | 2 | 2 | 10 | 2 | 2 | 8 | 8 | 8 | 8 | 98 | 60 |
| 36 | 394.5 Laboratory Equipment | 31 | 2 | 6 | 1 | 1 | 7 | 1 | 1 | 6 | 6 | 7 | 6 | 77 | 47 |
| 37 | 395.5 Power Operated Equipment | 429 | 33 | 88 | 18 | 18 | 105 | 18 | 18 | 88 | 85 | 93 | 88 | 1,082 | 655 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 1,618 | 125 | 334 | 66 | 66 | 362 | 66 | 66 | 334 | 322 | 351 | 334 | 4,044 | 2,451 |
| 46 | **TOTAL NET ADDITIONS** | 1,618 | 125 | 334 | 66 | 66 | 362 | 66 | 66 | 334 | 322 | 351 | 334 | 4,044 | 2,451 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 1,618 | 125 | 334 | 66 | 66 | 362 | 66 | 66 | 334 | 322 | 351 | 334 | 4,044 | 2,451 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 26 | 2 | 5 | 1 | 1 | 6 | 1 | 1 | 5 | 5 | 6 | 5 | 66 | 40 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 963 | 74 | 199 | 40 | 40 | 236 | 40 | 40 | 199 | 192 | 209 | 199 | 2,428 | 1,470 |
| 33 | 391.5 Transportation Equipment | 129 | 10 | 27 | 5 | 5 | 32 | 5 | 5 | 27 | 26 | 28 | 27 | 326 | 198 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 39 | 3 | 8 | 2 | 2 | 10 | 2 | 2 | 8 | 8 | 8 | 8 | 98 | 60 |
| 36 | 394.5 Laboratory Equipment | 31 | 2 | 6 | 1 | 1 | 7 | 1 | 1 | 6 | 6 | 7 | 6 | 77 | 47 |
| 37 | 395.5 Power Operated Equipment | 429 | 33 | 88 | 18 | 18 | 105 | 18 | 18 | 88 | 85 | 93 | 88 | 1,062 | 655 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 1,618 | 125 | 334 | 66 | 66 | 396 | 66 | 66 | 334 | 322 | 351 | 334 | 4,078 | 2,470 |
| 46 | **TOTAL GROSS ADDITIONS** | 1,618 | 125 | 334 | 66 | 66 | 396 | 66 | 66 | 334 | 322 | 351 | 334 | 4,078 | 2,470 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 1,618 | 125 | 334 | 66 | 66 | 396 | 66 | 66 | 334 | 322 | 351 | 334 | 4,078 | 2,470 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 18 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 396.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 18 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 18 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 18 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

| Line No. | (1) Account No. and Name | (2) Average Adjusted Utility Balance A-6(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 1,578 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 72 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 5,054 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 10,687 | 13.44% | 1,436 |
| 8 | 360.2 Collection Sewers - Force | 95,990 | 13.44% | 12,901 |
| 9 | 361.2 Collection Sewers - Gravity | 114,030 | 13.44% | 15,326 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 24,286 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 3,496 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 1,240 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 58 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 7,283 | 13.44% | 979 |
| 18 | 370.3 Receiving Wells | 419 | 13.44% | 56 |
| 19 | 371.3 Pumping Equipment | 120,385 | 13.44% | 16,180 |
| 20 | 389.3 Other Plant & Misc. Equipment | 454 | 13.44% | 61 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 5,772 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 31,330 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 370,934 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 28,620 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 19,055 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 9,451 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 763 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 7,776 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 4,805 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 12,791 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 7,380 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 69 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,678 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 2,429 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 3,067 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 1,392 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 626 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 1,178 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 1,650 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 254,841 | 11.64% | 29,663 |
| 43 | **SYSTEM PUMPING PLANT** | 128,541 | 13.44% | 17,276 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 465,162 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 44,954 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 895,148 | 5.24% | 46,939 |
| 47 | **LAND & LAND RIGHTS** | 11,589 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 883,559 | 5.31% | 46,939 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

| (1) | | (2) | (3) | (4) | |
|---|---|---|---|---|---|
| | | **AVERAGE 1996 - NON-USED & USEFUL** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Plant in Service | 46,939 | 0 | 46,939 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (13,842) | 0 | (13,842) | A-10 (S) |
| 4 | CIAC | (11,202) | 0 | (11,202) | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 3,029 | 0 | 3,029 | A-14 (S) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 7 | Other | 0 | 0 | 0 | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 24,924 | 0 | 24,924 | |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 64,953 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 10,873 |
| 32 | 1989 Retirements | 1,015 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 9,858 |
| 35 | **12/31/89 Balance** | 74,811 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 11,494 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 11,494 |
| 42 | **12/31/90 Balance** | 86,305 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Accum Depr Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 86,305 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 11,899 |
| 5 | 1991 Retirements | | 3,525 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 8,374 |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 94,679 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 12,050 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 12,050 |
| 15 | **12/31/92 Balance** | | 106,729 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 24,142 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 17,834 |
| 21 | 1993 Net Additions | | 41,977 |
| 22 | **12/31/93 Balance** | | 148,706 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 40,706 |
| 26 | 1994 Retirements | | 3,192 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 37,514 |
| 29 | **12/31/94 Balance** | | 186,220 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (142) |
| 32 | 1995 Additions | | 42,426 |
| 33 | 1995 Retirements | | 443 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 41,983 |
| 36 | **12/31/95 Balance** | | 228,060 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (862) |
| 39 | 1996 Additions | | 42,788 |
| 40 | 1996 Retirements | | 34 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 42,754 |
| 43 | **12/31/96 Balance** | | 269,953 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1996 ACCUMULATED DEPRECIATION | | | | 1996 AVERAGE BALANCE | | |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1,236 | 39 | 1,275 | 0 | 1,275 | 1,256 | 0 | 1,256 |
| 4 | 389.1 Other Plant & Misc. Equipment | 2,238 | 4 | 2,242 | 0 | 2,242 | 2,240 | 0 | 2,240 |
| 5 | **COLLECTION PLANT** | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 10,945 | 335 | 11,280 | 0 | 11,280 | 11,112 | 0 | 11,112 |
| 8 | 360.2 Collection Sewers - Force | 35,992 | 3,196 | 39,188 | 0 | 39,188 | 37,590 | 0 | 37,590 |
| 9 | 361.2 Collection Sewers - Gravity | 15,063 | 2,531 | 17,594 | 0 | 17,594 | 16,328 | 0 | 16,328 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 9,807 | 639 | 10,446 | 0 | 10,446 | 10,127 | 0 | 10,127 |
| 12 | 364.2 Flow Measuring Devices | 1,065 | 699 | 1,764 | 0 | 1,764 | 1,415 | 0 | 1,415 |
| 13 | 365.2 Flow Measuring Installation | 507 | 33 | 540 | 0 | 540 | 523 | 0 | 523 |
| 14 | 389.2 Other Plant & Misc. Equipment | 22 | 3 | 25 | 0 | 25 | 24 | 0 | 24 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 1,589 | 228 | 1,817 | 0 | 1,817 | 1,703 | 0 | 1,703 |
| 18 | 370.3 Receiving Wells | 102 | 14 | 116 | 0 | 116 | 109 | 0 | 109 |
| 19 | 371.3 Pumping Equipment | 32,610 | 6,693 | 39,303 | 0 | 39,303 | 35,956 | 0 | 35,956 |
| 20 | 389.3 Other Plant & Misc. Equipment | 176 | 25 | 201 | 0 | 201 | 189 | 0 | 189 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 5,115 | 981 | 6,096 | 0 | 6,096 | 5,605 | 0 | 5,605 |
| 24 | 380.4 Treatment & Disposal | 76,228 | 20,624 | 96,852 | 0 | 96,852 | 86,540 | 0 | 86,540 |
| 25 | 381.4 Plant Sewers | 2,047 | 819 | 2,866 | 0 | 2,866 | 2,457 | 0 | 2,457 |
| 26 | 382.4 Outfall Sewer Lines | 8,533 | 635 | 9,168 | 0 | 9,168 | 8,850 | 0 | 8,850 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3,677 | 525 | 4,202 | 0 | 4,202 | 3,939 | 0 | 3,939 |
| 28 | **GENERAL PLANT** | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 1,753 | 160 | 1,913 | 0 | 1,913 | 1,831 | 0 | 1,831 |
| 31 | 390.5 Office Furniture & Equipment | 2,215 | 321 | 2,536 | 0 | 2,536 | 2,375 | 0 | 2,375 |
| 32 | 390.51 Computer Equipment | 5,199 | 2,132 | 7,331 | 0 | 7,331 | 6,265 | 0 | 6,265 |
| 33 | 391.5 Transportation Equipment | 5,305 | 1,230 | 6,535 | 0 | 6,535 | 5,920 | 0 | 5,920 |
| 34 | 392.5 Stores Equipment | 23 | 4 | 27 | 0 | 27 | 26 | 0 | 26 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,355 | 167 | 1,522 | 0 | 1,522 | 1,439 | 0 | 1,439 |
| 36 | 394.5 Laboratory Equipment | 352 | 162 | 514 | 0 | 514 | 433 | 0 | 433 |
| 37 | 395.5 Power Operated Equipment | 2,462 | 256 | 2,718 | 0 | 2,718 | 2,590 | 0 | 2,590 |
| 38 | 396.5 Communication Equipment | 651 | 139 | 790 | 0 | 790 | 720 | 0 | 720 |
| 39 | 397.5 Miscellaneous Equipment | 157 | 42 | 199 | 0 | 199 | 178 | 0 | 178 |
| 40 | 398.5 Other Tangible Plant | 774 | 118 | 892 | 0 | 892 | 833 | 0 | 833 |
| 41 | **INTANGIBLE PLANT** | 3,474 | 43 | 3,517 | 0 | 3,517 | 3,496 | 0 | 3,496 |
| 42 | **COLLECTION PLANT** | 73,401 | 7,436 | 80,837 | 0 | 80,837 | 77,119 | 0 | 77,119 |
| 43 | **SYSTEM PUMPING PLANT** | 34,477 | 6,960 | 41,437 | 0 | 41,437 | 37,957 | 0 | 37,957 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 95,600 | 23,584 | 119,184 | 0 | 119,184 | 107,391 | 0 | 107,391 |
| 45 | **GENERAL PLANT** | 20,247 | 4,731 | 24,978 | 0 | 24,978 | 22,610 | 0 | 22,610 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 227,199 | 42,754 | 269,953 | 0 | 269,953 | 248,573 | 0 | 248,573 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1,236 | 1,239 | 1,242 | 1,245 | 1,248 | 1,251 | 1,257 | 1,260 | 1,263 | 1,266 | 1,269 | 1,272 | 1,275 | 39 | 1,256 |
| 4 | 389.1 Other Plant & Misc. Equipment | 2,238 | 2,238 | 2,238 | 2,238 | 2,238 | 2,238 | 2,242 | 2,242 | 2,242 | 2,242 | 2,242 | 2,242 | 2,242 | 4 | 2,240 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 10,945 | 10,973 | 11,001 | 11,029 | 11,057 | 11,085 | 11,112 | 11,140 | 11,168 | 11,196 | 11,224 | 11,252 | 11,280 | 335 | 11,112 |
| 8 | 360.2 Collection Sewers - Force | 35,992 | 36,258 | 36,524 | 36,790 | 37,056 | 37,322 | 37,592 | 37,858 | 38,124 | 38,390 | 38,656 | 38,922 | 39,188 | 3,196 | 37,590 |
| 9 | 361.2 Collection Sewers - Gravity | 15,063 | 15,274 | 15,485 | 15,696 | 15,907 | 16,118 | 16,328 | 16,539 | 16,750 | 16,961 | 17,172 | 17,383 | 17,594 | 2,531 | 16,328 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 9,807 | 9,860 | 9,913 | 9,966 | 10,019 | 10,072 | 10,128 | 10,181 | 10,234 | 10,287 | 10,340 | 10,393 | 10,446 | 639 | 10,127 |
| 12 | 364.2 Flow Measuring Devices | 1,055 | 1,123 | 1,191 | 1,259 | 1,297 | 1,355 | 1,416 | 1,474 | 1,532 | 1,590 | 1,648 | 1,706 | 1,764 | 699 | 1,415 |
| 13 | 365.2 Flow Measuring Installation | 507 | 510 | 513 | 516 | 519 | 522 | 522 | 525 | 528 | 531 | 534 | 537 | 540 | 33 | 523 |
| 14 | 389.2 Other Plant & Misc. Equipment | 22 | 22 | 22 | 22 | 22 | 22 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 3 | 24 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 1,589 | 1,606 | 1,627 | 1,646 | 1,665 | 1,684 | 1,703 | 1,722 | 1,741 | 1,760 | 1,779 | 1,798 | 1,817 | 228 | 1,703 |
| 18 | 370.3 Receiving Wells | 102 | 103 | 104 | 105 | 106 | 107 | 110 | 111 | 112 | 113 | 114 | 115 | 116 | 14 | 109 |
| 19 | 371.3 Pumping Equipment | 32,610 | 33,168 | 33,726 | 34,284 | 34,842 | 35,400 | 35,955 | 36,513 | 37,071 | 37,629 | 38,187 | 38,745 | 39,303 | 6,693 | 35,956 |
| 20 | 389.3 Other Plant & Misc. Equipment | 176 | 178 | 180 | 182 | 184 | 186 | 189 | 191 | 193 | 195 | 197 | 199 | 201 | 25 | 189 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 5,115 | 5,197 | 5,279 | 5,361 | 5,443 | 5,525 | 5,604 | 5,686 | 5,768 | 5,850 | 5,932 | 6,014 | 6,096 | 981 | 5,605 |
| 24 | 380.4 Treatment & Disposal | 76,228 | 77,947 | 79,666 | 81,385 | 83,104 | 84,823 | 86,538 | 88,257 | 89,976 | 91,695 | 93,414 | 95,133 | 96,852 | 20,624 | 86,540 |
| 25 | 381.4 Plant Sewers | 2,047 | 2,115 | 2,183 | 2,251 | 2,319 | 2,387 | 2,458 | 2,526 | 2,594 | 2,662 | 2,730 | 2,798 | 2,866 | 819 | 2,457 |
| 26 | 382.4 Outfall Sewer Lines | 8,533 | 8,586 | 8,639 | 8,692 | 8,745 | 8,798 | 8,850 | 8,903 | 8,956 | 9,009 | 9,062 | 9,115 | 9,168 | 635 | 8,850 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3,677 | 3,721 | 3,765 | 3,809 | 3,853 | 3,897 | 3,938 | 3,982 | 4,026 | 4,070 | 4,114 | 4,158 | 4,202 | 525 | 3,939 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 1,753 | 1,769 | 1,785 | 1,801 | 1,817 | 1,833 | 1,817 | 1,833 | 1,849 | 1,865 | 1,881 | 1,897 | 1,913 | 160 | 1,831 |
| 31 | 390.5 Office Furniture & Equipment | 2,215 | 2,242 | 2,269 | 2,296 | 2,323 | 2,350 | 2,374 | 2,401 | 2,428 | 2,455 | 2,482 | 2,509 | 2,536 | 321 | 2,375 |
| 32 | 390.51 Computer Equipment | 5,199 | 5,377 | 5,555 | 5,733 | 5,911 | 6,089 | 6,263 | 6,441 | 6,619 | 6,797 | 6,975 | 7,153 | 7,331 | 2,132 | 6,265 |
| 33 | 391.5 Transportation Equipment | 5,305 | 5,408 | 5,511 | 5,614 | 5,717 | 5,820 | 5,917 | 6,020 | 6,123 | 6,226 | 6,329 | 6,432 | 6,535 | 1,230 | 5,920 |
| 34 | 392.5 Stores Equipment | 23 | 23 | 23 | 23 | 23 | 23 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 4 | 26 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,355 | 1,369 | 1,383 | 1,397 | 1,411 | 1,425 | 1,438 | 1,452 | 1,466 | 1,480 | 1,494 | 1,508 | 1,522 | 167 | 1,439 |
| 36 | 394.5 Laboratory Equipment | 352 | 366 | 380 | 394 | 408 | 422 | 430 | 444 | 458 | 472 | 486 | 500 | 514 | 162 | 433 |
| 37 | 395.5 Power Operated Equipment | 2,462 | 2,483 | 2,504 | 2,525 | 2,546 | 2,567 | 2,592 | 2,613 | 2,634 | 2,655 | 2,676 | 2,697 | 2,718 | 256 | 2,590 |
| 38 | 396.5 Communication Equipment | 651 | 663 | 675 | 687 | 699 | 711 | 718 | 730 | 742 | 754 | 766 | 778 | 790 | 139 | 720 |
| 39 | 397.5 Miscellaneous Equipment | 157 | 161 | 165 | 169 | 173 | 177 | 175 | 179 | 183 | 187 | 191 | 195 | 199 | 42 | 178 |
| 40 | 398.5 Other Tangible Plant | 774 | 784 | 794 | 804 | 814 | 824 | 832 | 842 | 852 | 862 | 872 | 882 | 892 | 118 | 833 |
| 41 | **INTANGIBLE PLANT** | 3,474 | 3,477 | 3,480 | 3,483 | 3,486 | 3,489 | 3,499 | 3,502 | 3,505 | 3,508 | 3,511 | 3,514 | 3,517 | 43 | 3,496 |
| 42 | **COLLECTION PLANT** | 73,401 | 74,020 | 74,639 | 75,258 | 75,877 | 76,496 | 77,123 | 77,742 | 78,361 | 78,980 | 79,599 | 80,218 | 80,837 | 7,436 | 77,119 |
| 43 | **SYSTEM PUMPING PLANT** | 34,477 | 35,057 | 35,637 | 36,217 | 36,797 | 37,377 | 37,957 | 38,537 | 39,117 | 39,697 | 40,277 | 40,857 | 41,437 | 6,960 | 37,957 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 95,600 | 97,566 | 99,532 | 101,498 | 103,464 | 105,430 | 107,388 | 109,354 | 111,320 | 113,286 | 115,252 | 117,218 | 119,184 | 23,584 | 107,391 |
| 45 | **GENERAL PLANT** | 20,247 | 20,646 | 21,045 | 21,444 | 21,843 | 22,242 | 22,584 | 22,983 | 23,382 | 23,781 | 24,180 | 24,579 | 24,978 | 4,731 | 22,610 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 227,199 | 230,766 | 234,333 | 237,900 | 241,467 | 245,034 | 248,551 | 252,118 | 255,685 | 259,252 | 262,819 | 266,386 | 269,953 | 42,754 | 248,573 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 3 | 3 | 3 | 3 | 3 | 6 | 3 | 3 | 3 | 3 | 3 | 3 | 39 | 20 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 28 | 28 | 28 | 28 | 28 | 27 | 28 | 28 | 28 | 28 | 28 | 28 | 335 | 167 |
| 8 | 360.2 Collection Sewers - Force | 266 | 266 | 266 | 266 | 266 | 270 | 266 | 266 | 266 | 266 | 266 | 266 | 3,196 | 1,598 |
| 9 | 361.2 Collection Sewers - Gravity | 211 | 211 | 211 | 211 | 211 | 210 | 211 | 211 | 211 | 211 | 211 | 211 | 2,531 | 1,265 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 53 | 53 | 53 | 53 | 53 | 56 | 53 | 53 | 53 | 53 | 53 | 53 | 639 | 320 |
| 12 | 364.2 Flow Measuring Devices | 58 | 58 | 58 | 58 | 58 | 61 | 58 | 58 | 58 | 58 | 58 | 58 | 699 | 350 |
| 13 | 365.2 Flow Measuring Installation | 3 | 3 | 3 | 3 | 3 | 0 | 3 | 3 | 3 | 3 | 3 | 3 | 33 | 16 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 228 | 114 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 19 | 371.3 Pumping Equipment | 558 | 558 | 558 | 558 | 558 | 555 | 558 | 558 | 558 | 558 | 558 | 558 | 6,693 | 3,346 |
| 20 | 389.3 Other Plant & Misc. Equipment | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 13 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 82 | 82 | 82 | 82 | 82 | 79 | 82 | 82 | 82 | 82 | 82 | 82 | 981 | 490 |
| 24 | 380.4 Treatment & Disposal | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,715 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 20,624 | 10,312 |
| 25 | 381.4 Plant Sewers | 68 | 68 | 68 | 68 | 68 | 71 | 68 | 68 | 68 | 68 | 68 | 68 | 819 | 410 |
| 26 | 382.4 Outfall Sewer Lines | 53 | 53 | 53 | 53 | 53 | 52 | 53 | 53 | 53 | 53 | 53 | 53 | 635 | 317 |
| 27 | 389.4 Other Plant & Misc. Equipment | 44 | 44 | 44 | 44 | 44 | 41 | 44 | 44 | 44 | 44 | 44 | 44 | 525 | 262 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 16 | 16 | 16 | 16 | 16 | (16) | 16 | 16 | 16 | 16 | 16 | 16 | 160 | 79 |
| 31 | 390.5 Office Furniture & Equipment | 27 | 27 | 27 | 27 | 27 | 24 | 27 | 27 | 27 | 27 | 27 | 27 | 321 | 160 |
| 32 | 390.51 Computer Equipment | 178 | 178 | 178 | 178 | 178 | 174 | 178 | 178 | 178 | 178 | 178 | 178 | 2,132 | 1,066 |
| 33 | 391.5 Transportation Equipment | 103 | 103 | 103 | 103 | 103 | 97 | 103 | 103 | 103 | 103 | 103 | 103 | 1,230 | 615 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 167 | 83 |
| 36 | 394.5 Laboratory Equipment | 14 | 14 | 14 | 14 | 14 | 8 | 14 | 14 | 14 | 14 | 14 | 14 | 162 | 81 |
| 37 | 395.5 Power Operated Equipment | 21 | 21 | 21 | 21 | 21 | 25 | 21 | 21 | 21 | 21 | 21 | 21 | 256 | 128 |
| 38 | 396.5 Communication Equipment | 12 | 12 | 12 | 12 | 12 | 7 | 12 | 12 | 12 | 12 | 12 | 12 | 139 | 69 |
| 39 | 397.5 Miscellaneous Equipment | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 40 | 398.5 Other Tangible Plant | 10 | 10 | 10 | 10 | 10 | 8 | 10 | 10 | 10 | 10 | 10 | 10 | 118 | 59 |
| 41 | **INTANGIBLE PLANT** | 3 | 3 | 3 | 3 | 3 | 10 | 3 | 3 | 3 | 3 | 3 | 3 | 43 | 22 |
| 42 | **COLLECTION PLANT** | 619 | 619 | 619 | 619 | 619 | 627 | 619 | 619 | 619 | 619 | 619 | 619 | 7,436 | 3,718 |
| 43 | **SYSTEM PUMPING PLANT** | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 6,960 | 3,480 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,966 | 1,966 | 1,966 | 1,966 | 1,966 | 1,958 | 1,966 | 1,966 | 1,966 | 1,966 | 1,966 | 1,966 | 23,584 | 11,791 |
| 45 | **GENERAL PLANT** | 399 | 399 | 399 | 399 | 399 | 342 | 399 | 399 | 399 | 399 | 399 | 399 | 4,731 | 2,363 |
| 46 | **TOTAL NET ADDITIONS** | 3,567 | 3,567 | 3,567 | 3,567 | 3,567 | 3,517 | 3,567 | 3,567 | 3,567 | 3,567 | 3,567 | 3,567 | 42,754 | 21,374 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 3 | 3 | 3 | 3 | 3 | 6 | 3 | 3 | 3 | 3 | 3 | 3 | 39 | 20 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 28 | 28 | 28 | 28 | 28 | 27 | 28 | 28 | 28 | 28 | 28 | 28 | 335 | 167 |
| 8 | 360.2 Collection Sewers - Force | 266 | 266 | 266 | 266 | 266 | 270 | 266 | 266 | 266 | 266 | 266 | 266 | 3,196 | 1,598 |
| 9 | 361.2 Collection Sewers - Gravity | 211 | 211 | 211 | 211 | 211 | 210 | 211 | 211 | 211 | 211 | 211 | 211 | 2,531 | 1,265 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 53 | 53 | 53 | 53 | 53 | 56 | 53 | 53 | 53 | 53 | 53 | 53 | 639 | 320 |
| 12 | 364.2 Flow Measuring Devices | 58 | 58 | 58 | 58 | 58 | 61 | 58 | 58 | 58 | 58 | 58 | 58 | 699 | 350 |
| 13 | 365.2 Flow Measuring Installation | 3 | 3 | 3 | 3 | 3 | 0 | 3 | 3 | 3 | 3 | 3 | 3 | 33 | 16 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 228 | 114 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 14 | 7 |
| 19 | 371.3 Pumping Equipment | 558 | 558 | 558 | 558 | 558 | 555 | 558 | 558 | 558 | 558 | 558 | 558 | 6,693 | 3,346 |
| 20 | 389.3 Other Plant & Misc. Equipment | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 25 | 13 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 82 | 82 | 82 | 82 | 82 | 79 | 82 | 82 | 82 | 82 | 82 | 82 | 981 | 490 |
| 24 | 380.4 Treatment & Disposal | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,715 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 20,624 | 10,312 |
| 25 | 381.4 Plant Sewers | 68 | 68 | 68 | 68 | 68 | 71 | 68 | 68 | 68 | 68 | 68 | 68 | 819 | 410 |
| 26 | 382.4 Outfall Sewer Lines | 53 | 53 | 53 | 53 | 53 | 52 | 53 | 53 | 53 | 53 | 53 | 53 | 635 | 317 |
| 27 | 389.4 Other Plant & Misc. Equipment | 44 | 44 | 44 | 44 | 44 | 41 | 44 | 44 | 44 | 44 | 44 | 44 | 525 | 262 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 16 | 16 | 16 | 16 | 16 | 18 | 16 | 16 | 16 | 16 | 16 | 16 | 194 | 97 |
| 31 | 390.5 Office Furniture & Equipment | 27 | 27 | 27 | 27 | 27 | 24 | 27 | 27 | 27 | 27 | 27 | 27 | 321 | 160 |
| 32 | 390.51 Computer Equipment | 178 | 178 | 178 | 178 | 178 | 174 | 178 | 178 | 178 | 178 | 178 | 178 | 2,132 | 1,066 |
| 33 | 391.5 Transportation Equipment | 103 | 103 | 103 | 103 | 103 | 97 | 103 | 103 | 103 | 103 | 103 | 103 | 1,230 | 615 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 167 | 83 |
| 36 | 394.5 Laboratory Equipment | 14 | 14 | 14 | 14 | 14 | 8 | 14 | 14 | 14 | 14 | 14 | 14 | 162 | 81 |
| 37 | 395.5 Power Operated Equipment | 21 | 21 | 21 | 21 | 21 | 25 | 21 | 21 | 21 | 21 | 21 | 21 | 256 | 128 |
| 38 | 396.5 Communication Equipment | 12 | 12 | 12 | 12 | 12 | 7 | 12 | 12 | 12 | 12 | 12 | 12 | 139 | 69 |
| 39 | 397.5 Miscellaneous Equipment | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 40 | 398.5 Other Tangible Plant | 10 | 10 | 10 | 10 | 10 | 8 | 10 | 10 | 10 | 10 | 10 | 10 | 118 | 59 |
| 41 | **INTANGIBLE PLANT** | 3 | 3 | 3 | 3 | 3 | 10 | 3 | 3 | 3 | 3 | 3 | 3 | 43 | 22 |
| 42 | **COLLECTION PLANT** | 619 | 619 | 619 | 619 | 619 | 627 | 619 | 619 | 619 | 619 | 619 | 619 | 7,436 | 3,718 |
| 43 | **SYSTEM PUMPING PLANT** | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 6,960 | 3,480 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,966 | 1,966 | 1,966 | 1,966 | 1,966 | 1,958 | 1,966 | 1,966 | 1,966 | 1,966 | 1,966 | 1,966 | 23,584 | 11,791 |
| 45 | **GENERAL PLANT** | 399 | 399 | 399 | 399 | 399 | 376 | 399 | 399 | 399 | 399 | 399 | 399 | 4,765 | 2,381 |
| 46 | **TOTAL GROSS ADDITIONS** | 3,567 | 3,567 | 3,567 | 3,567 | 3,567 | 3,551 | 3,567 | 3,567 | 3,567 | 3,567 | 3,567 | 3,567 | 42,788 | 21,392 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 18 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 18 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 34 | 18 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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7/12/95 9:58 AM A10S6.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-10(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 1,256 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 2,240 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 11,112 | 13.44% | 1,493 |
| 8 | 360.2 Collection Sewers - Force | 37,590 | 13.44% | 5,052 |
| 9 | 361.2 Collection Sewers - Gravity | 16,328 | 13.44% | 2,195 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 10,127 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 1,415 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 523 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 24 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 1,703 | 13.44% | 229 |
| 18 | 370.3 Receiving Wells | 109 | 13.44% | 15 |
| 19 | 371.3 Pumping Equipment | 35,956 | 13.44% | 4,833 |
| 20 | 389.3 Other Plant & Misc. Equipment | 189 | 13.44% | 25 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 5,605 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 86,540 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 2,457 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 8,850 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3,939 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 1,831 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 2,375 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 6,265 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 5,920 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 26 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,439 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 433 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 2,590 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 720 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 178 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 833 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 3,496 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 77,119 | 11.33% | 8,740 |
| 43 | **SYSTEM PUMPING PLANT** | 37,957 | 13.44% | 5,102 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 107,391 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 22,610 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 248,573 | 5.57% | 13,842 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 107,899 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 1,150 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 1,150 |
| 35 | **12/31/89 Balance** | 109,049 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 109,049 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 109,049 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 375 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 375 |
| 6 | | |
| 8 | **12/31/91 Balance** | 109,424 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 450 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 450 |
| 15 | **12/31/92 Balance** | 109,874 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 950 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 950 |
| 22 | **12/31/93 Balance** | 110,824 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | **12/31/94 Balance** | 110,824 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 110,824 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 0 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross-Up Refund | 405 |
| 42 | 1996 Net Additions | 405 |
| 43 | **12/31/96 Balance** | 111,229 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 405 | 405 | 0 | 405 | 405 | 0.00% | 0 |
| 2 | Line/Main Extensions | 14,583 | 0 | 14,583 | 0 | 14,583 | 14,583 | 0 | 14,583 | 0.00% | 0 |
| 3 | Contributed Lines | 96,241 | 0 | 96,241 | 0 | 96,241 | 96,241 | 0 | 96,241 | 11.64% | 11,202 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13.44% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 110,824 | 0 | 110,824 | 405 | 111,229 | 110,824 | 405 | 111,229 | 10.07% | 11,202 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-6 (page 7 of 7)

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

| Line No. | (1) Description | (2) Ending Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 | 0 | 14,583 |
| 3 | Contributed Lines | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 96,241 | 0 | 96,241 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL SEWER CIAC** | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 110,824 | 0 | 110,824 |

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## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total Retirements | Average Retirements 1996 |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

**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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 405 | 405 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 405 | 405 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | **12/31/88 Balance Per County Resolution Dated 06/27/89** | 8,708 |
| 30 | Utility Adjustment to ordered balance (1) | 0 |
| 31 | 1989 Additions | 3,981 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 3,981 |
| 35 | **12/31/89 Balance** | 12,689 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 4,068 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 4,068 |
| 42 | **12/31/90 Balance** | 16,757 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | Description (1) | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 16,757 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 4,085 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 4,085 |
| 6 | | |
| 8 | **12/31/91 Balance** | 20,842 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 4,079 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 4,079 |
| 15 | **12/31/92 Balance** | 24,921 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 4,028 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 4,028 |
| 22 | **12/31/93 Balance** | 28,949 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 4,067 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 4,067 |
| 29 | **12/31/94 Balance** | 33,016 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 4,134 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 4,134 |
| 36 | **12/31/95 Balance** | 37,150 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 4,155 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 4,155 |
| 43 | **12/31/96 Balance** | 41,305 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

| Line No. | (1) Classification | (2) 1996 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) 1996 AVERAGE BALANCE Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance | (10) 1996 NON-USED & USEFUL Percentage | (11) Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 21 | 21 | 0 | 21 | 10 | 0 | 10 | 0.00% | 0 |
| 2 | Line/Main Extensions | 12,213 | 544 | 12,757 | 0 | 12,757 | 12,485 | 0 | 12,485 | 0.00% | 0 |
| 3 | Contributed Lines | 24,936 | 3,590 | 28,526 | 0 | 28,526 | 26,731 | 0 | 26,731 | 11.33% | 3,029 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13.44% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 37,149 | 4,155 | 41,304 | 0 | 41,304 | 39,226 | 0 | 39,226 | 7.72% | 3,029 |

Column:
(10) from Schedule A-10 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

| Line No. | (1) Description | (2) Ending Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 2 | 4 | 6 | 8 | 10 | 9 | 11 | 13 | 15 | 17 | 19 | 21 | 21 | 10 |
| 2 | Line/Main Extensions | 12,213 | 12,258 | 12,303 | 12,348 | 12,393 | 12,438 | 12,487 | 12,532 | 12,577 | 12,622 | 12,667 | 12,712 | 12,757 | 544 | 12,485 |
| 3 | Contributed Lines | 24,936 | 25,235 | 25,534 | 25,833 | 26,132 | 26,431 | 26,732 | 27,031 | 27,330 | 27,629 | 27,928 | 28,227 | 28,526 | 3,590 | 26,731 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 37,149 | 37,495 | 37,841 | 38,187 | 38,533 | 38,879 | 39,226 | 39,574 | 39,920 | 40,266 | 40,612 | 40,958 | 41,304 | 4,155 | 39,226 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 2 | 2 | 2 | 2 | 2 | (1) | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 10 |
| 2 | Line/Main Extensions | 45 | 45 | 45 | 45 | 45 | 49 | 45 | 45 | 45 | 45 | 45 | 45 | 544 | 272 |
| 3 | Contributed Lines | 299 | 299 | 299 | 299 | 299 | 301 | 299 | 299 | 299 | 299 | 299 | 299 | 3,590 | 1,795 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 346 | 346 | 346 | 346 | 346 | 349 | 346 | 346 | 346 | 346 | 346 | 346 | 4,155 | 2,077 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 2 | 2 | 2 | 2 | 2 | (1) | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 10 |
| 2 | Line/Main Extensions | 45 | 45 | 45 | 45 | 45 | 49 | 45 | 45 | 45 | 45 | 45 | 45 | 544 | 272 |
| 3 | Contributed Lines | 299 | 299 | 299 | 299 | 299 | 301 | 299 | 299 | 299 | 299 | 299 | 299 | 3,590 | 1,795 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 346 | 346 | 346 | 346 | 346 | 349 | 346 | 346 | 346 | 346 | 346 | 346 | 4,155 | 2,077 |

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7/12/95 10:11 AM A14S4.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

| Line No | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

913



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross-foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

**CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE**

| Line No. | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) |
|---|---|---|---|---|---|
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% |
| 9 | TOTAL | 195,498,804 | 100.00% | | 9.85% |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | PRESENT ANNUAL AFUDC RATE = | | see below (b) |
| 13 | | | | | |
| 14 | | | PROPOSED ANNUAL AFUDC RATE = | | 9.85% (c) |
| 15 | | | | | |
| 16 | | | PROPOSED MONTHLY AFUDC RATE = | | 0.785953% (d) |
| 17 | | | | | |
| 18 | | | | | |

19 Notes:
20 (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.
21 (b) Uniform plants - Order No. 930423: 10.63%
22 Marco Island - Order No. 931070: 10.04%
23 Lehigh - Order No. 21352: 11.03%
24 (c) FPSC approved methodology.
25
26
27
28

**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**

| Class of Capital | Per Book Balance | Non-Utility Adjustments | Non-Juris. Adjustments | Other Adjustments | Capital Structure Used for AFUDC Calculation |
|---|---|---|---|---|---|
| Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |

43
44
45 **CALCULATION OF PROPOSED MONTHLY AFUDC RATE**
46
47 Proposed Monthly AFUDC Rate = 0.78595% (d)
48 M = (1+A/100) exponent of (1/12-1)*100
49 A = Annual AFUDC Rate



Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Deetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park M. | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Par | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washingtor | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

| Line No. | (1) Description | (2) Sewer Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 0.00% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,965 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,483,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,536,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,842 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,674) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,855) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 126,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,516 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,765,898 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,962 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,061,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

920



Note: May not cross ) due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid In Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (86,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |

921



Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (298,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,039,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,644) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross f[illegible]e to rounding.

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS BALANCE** | | | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS** | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | 12/31/88 Balance Per County Resolution | | | 12/31/88 Balance Per County Resolution | 0 | |
| 1 | Dated 06/27/89 | 0 | | Dated 06/27/89 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | | | xx/xx/xx Adjusted Balance | 0 | |
| 4 | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 Balance | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 Balance | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 Balance | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 Balance | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 Balance** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | Supporting Schedules | Recap Schedules |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 5.24% | A-6 (S) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Amortization - % | 5.57% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - SEWER - 1996
## DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S).

| Line No. | (1) Description | (2) TOTAL DEFERRED DEBITS ADDITIONS | (3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION | (4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE |
|---|---|---|---|---|
| 1 | **DEFERRED DEBITS** | | | |
| 2 | **12/31/95 Balance** | | | 0 |
| 3 | Jan | 0 | 0 | 0 |
| 4 | Feb | 0 | 0 | 0 |
| 5 | Mar | 0 | 0 | 0 |
| 6 | Apr | 0 | 0 | 0 |
| 7 | May | 0 | 0 | 0 |
| 8 | Jun | 0 | 0 | 0 |
| 9 | Jul | 0 | 0 | 0 |
| 10 | Aug | 0 | 0 | 0 |
| 11 | Sep | 0 | 0 | 0 |
| 12 | Oct | 0 | 0 | 0 |
| 13 | Nov | 0 | 0 | 0 |
| 14 | 12/31/96 Balance | 0 | 0 | 0 |
| 15 | **Total Amortization Expense 12/31/96** | | 0 | |
| 16 | **Average Rate Base Balance 12/31/96** | | | 0 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES** | | | | | | | |
| 2 Sewer Sales | 72,203 | 0 | 72,203 | 61,526 | 133,729 | 85.21% | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 72,203 | 0 | 72,203 | 61,526 | 133,729 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 124,793 | 3,609 | 128,402 | 0 | 128,402 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 37,275 | 0 | 37,275 | 0 | 37,275 | | B-14(S) |
| 8 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 Taxes Other than Income | 26,030 | (826) | 25,204 | 2,769 (A) | 27,973 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (57,335) | (2,319) | (59,654) | 22,666 (B) | (36,988) | | B-17(S),B-2(S)3/3 |
| 11 Total Operating Expenses | 130,763 | 464 | 131,227 | 25,435 | 156,662 | | |
| 12 **NET OPERATING INCOME** | (58,560) | (464) | (59,024) | 36,091 | (22,933) | | |
| 13 **RATE BASE** | 542,546 | (405) | 542,141 | | 542,141 | | A-2(S) |
| 14 **RATE OF RETURN** | (10.79%) | | (10.89%) | | (4.23%) | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

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: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 72,203 | 0 | 72,203 | 195,969 | 268,172 | 271.41% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 72,203 | 0 | 72,203 | 195,969 | 268,172 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 124,793 | 3,609 | 128,402 | 0 | 128,402 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 37,275 | 0 | 37,275 | 0 | 37,275 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 26,030 | (826) | 25,204 | 8,819 (A) | 34,023 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (57,335) | (2,319) | (59,654) | 72,193 (B) | 12,539 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 130,763 | 464 | 131,227 | 81,012 | 212,239 | | |
| 12 | **NET OPERATING INCOME** | (58,560) | (464) | (59,024) | 114,957 | 55,932 | | |
| 13 | **RATE BASE** | 542,546 | (405) | 542,141 | | 542,141 | | A-2(S) |
| 14 | **RATE OF RETURN** | (10.79%) | | (10.89%) | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | (24.03%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | (4.23%) | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 542,141 | 542,141 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 55,933 | (22,933) | | |
| 7 | Adjusted Income Under Present Rates | (59,024) | (59,024) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 114,957 | 36,091 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 187,150 | 58,757 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 195,969 | 61,526 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 187,150 | 58,757 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 72,193 | 22,666 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 8,819 | 2,769 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 114,957 | 36,091 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Sewer | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(S) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-6(S) |
| 8 | 1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 757 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 528 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 225 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 2,099 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 3,609 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-14(S) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(S), A-21(S) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(S) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 197 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (1,023) | |
| 43 | | | |
| 44 | | (826) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (2,319) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (2,319) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | 464 | |
| 53 | | | |

7/11/95 4:13 PM B03S.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **SEWER SALES:** | | | |
| 2 | 521.1 Flat Rate - Residential | 270 | 0 | 270 |
| 3 | 521.2 Flat Rate - Commercial | 0 | 0 | 0 |
| 4 | 521.3 Flat Rate - Industrial | 0 | 0 | 0 |
| 5 | 521.4 Flat Rate - Public Authorities | 0 | 0 | 0 |
| 6 | 521.5 Flat Rate - Multi-Family | 0 | 0 | 0 |
| 7 | 521.6 Flat Rate - Other | 0 | 0 | 0 |
| 8 | 522.1 Measured - Residential | 71,033 | 0 | 71,033 |
| 9 | 522.2 Measured - Commercial | 900 | 0 | 900 |
| 10 | 522.3 Measured - Industrial | 0 | 0 | 0 |
| 11 | 522.4 Measured - Public Authorities | 0 | 0 | 0 |
| 12 | 522.5 Measured - Multi-Family | 0 | 0 | 0 |
| 13 | Subtotal Sewer Sales | 72,203 | 0 | 72,203 |
| 14 | **OTHER SEWER SALES:** | | | |
| 15 | 523 Other Sales - Public Authorities | 0 | 0 | 0 |
| 16 | 524 Revenue from Other Systems | 0 | 0 | 0 |
| 17 | 526 Effluent | 0 | 0 | 0 |
| 18 | 537 Unbilled Revenues | 0 | 0 | 0 |
| 19 | Subtotal Other Sewer Sales | 0 | 0 | 0 |
| 20 | **TOTAL SEWER SALES** | 72,203 | 0 | 72,203 |
| 21 | **OTHER SEWER REVENUES:** | | | |
| 22 | 531 Sale of Sludge | 0 | 0 | 0 |
| 23 | 532 Forfeited Discounts | 0 | 0 | 0 |
| 24 | 534 Rents From Sewer Property | 0 | 0 | 0 |
| 25 | 535 Interdepartmental Rents | 0 | 0 | 0 |
| 26 | 536 Other Sewer Revenues | 0 | 0 | 0 |
| 27 | **TOTAL OTHER SEWER REVENUES** | 0 | 0 | 0 |
| 28 | **TOTAL PRESENT SEWER OPERATING REVENUES** | 72,203 | 0 | 72,203 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701 Salaries & Wages - Employees | 44,048 | 2,468 | 46,516 | 34,080 | 1,624 | 35,704 | 2,750 | 285 | 3,035 | 7,218 | 559 | 7,776 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 11,008 | 92 | 11,100 | 8,517 | 0 | 8,517 | 687 | 38 | 726 | 1,804 | 54 | 1,858 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 4,894 | 0 | 4,894 | 4,894 | 0 | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 19,630 | 16 | 19,647 | 19,500 | 0 | 19,500 | 9 | 0 | 9 | 121 | 16 | 138 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 5,664 | 0 | 5,664 | 5,664 | 0 | 5,664 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 27,701 | 86 | 27,787 | 27,224 | 0 | 27,224 | 146 | 15 | 161 | 331 | 71 | 402 |
| 10 | 731 Contractual Services - Eng. | 55 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 55 | 0 | 55 |
| 11 | 732 Contractual Services - Acct. | 294 | 0 | 294 | 0 | 0 | 0 | 0 | 0 | 0 | 294 | 0 | 294 |
| 12 | 733 Contractual Services - Legal | 177 | 0 | 177 | 0 | 0 | 0 | 0 | 0 | 0 | 177 | 0 | 177 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 3,416 | 422 | 3,838 | 2,959 | 209 | 3,168 | 0 | 0 | 0 | 457 | 213 | 670 |
| 15 | 741 Rental of Real Building/Real Property | 263 | 41 | 304 | 0 | 0 | 0 | 0 | 0 | 0 | 263 | 41 | 304 |
| 16 | 742 Rental of Equipment | 12 | 7 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 7 | 19 |
| 17 | 750 Transportation Expense | 1,254 | 19 | 1,273 | 1,022 | 0 | 1,022 | 103 | 13 | 116 | 129 | 6 | 135 |
| 18 | 756 Insurance - Vehicle | 202 | 0 | 202 | 0 | 0 | 0 | 0 | 0 | 0 | 202 | 0 | 202 |
| 19 | 757 Insurance - General Liability | 414 | 86 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 414 | 86 | 500 |
| 20 | 758 Insurance - Workman's Comp | 753 | 4 | 757 | 583 | 0 | 583 | 47 | 3 | 50 | 123 | 2 | 125 |
| 21 | 759 Insurance - Other | 41 | 0 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 41 | 0 | 41 |
| 22 | 760 Advertising Expense | 45 | 40 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 40 | 85 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767 Reg. Comm. Exp. - Other | 98 | 0 | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 98 | 0 | 98 |
| 25 | 770 Bad Debt Expense | 360 | 39 | 399 | 0 | 0 | 0 | 360 | 39 | 399 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 4,465 | 287 | 4,751 | 1,522 | 0 | 1,522 | 903 | 52 | 955 | 2,039 | 235 | 2,274 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 124,793 | 3,609 | 128,402 | 105,964 | 1,833 | 107,797 | 5,006 | 445 | 5,450 | 13,824 | 1,331 | 15,154 |

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.

930



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

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

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 3,639 | 3,278 | 3,810 | 3,660 | 3,740 | 3,636 | 3,764 | 3,736 | 3,640 | 3,758 | 3,640 | 3,745 | 44,048 | 2,468 | 46,516 |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 Employee Pensions & Benefits (1) | 909 | 819 | 952 | 915 | 935 | 909 | 941 | 934 | 910 | 939 | 910 | 936 | 11,008 | 92 | 11,100 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.8 Sludge Removal Expenses | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 4,894 | (0) | 4,894 |
| 6 | 715.1-.8 Purchased Power | 1,636 | 1,635 | 1,636 | 1,636 | 1,636 | 1,636 | 1,636 | 1,636 | 1,636 | 1,636 | 1,636 | 1,636 | 19,630 | 16 | 19,647 |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.8 Chemicals | 0 | 306 | 193 | 1,325 | 0 | 1,518 | 1,020 | 212 | 380 | 212 | 94 | 405 | 5,664 | 0 | 5,664 |
| 9 | 720.1-.8 Materials & Supplies | 443 | 436 | 443 | 9,615 | 439 | 9,614 | 440 | 4,516 | 438 | 440 | 439 | 439 | 27,701 | 86 | 27,787 |
| 10 | 731.1-.8 Contractual Services - Eng. | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 0 | 55 |
| 11 | 732.1-.8 Contractual Services - Acct. | 24 | 23 | 25 | 25 | 25 | 24 | 25 | 25 | 24 | 25 | 24 | 24 | 294 | 0 | 294 |
| 12 | 733.1-.8 Contractual Services - Legal | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 177 | 0 | 177 |
| 13 | 734.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 Contractual Services - Other | 419 | 270 | 277 | 273 | 272 | 271 | 274 | 271 | 272 | 273 | 272 | 272 | 3,416 | 422 | 3,838 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 22 | 21 | 23 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 21 | 22 | 263 | 41 | 304 |
| 16 | 742.1-.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 7 | 19 |
| 17 | 750.1-.8 Transportation Expense | 106 | 103 | 105 | 105 | 104 | 104 | 105 | 104 | 104 | 105 | 104 | 104 | 1,254 | 19 | 1,273 |
| 18 | 756.1-.8 Insurance - Vehicle | 17 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 202 | 0 | 202 |
| 19 | 757.1-.8 Insurance - General Liability | 34 | 33 | 35 | 35 | 35 | 34 | 35 | 35 | 34 | 35 | 34 | 34 | 414 | 86 | 500 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 62 | 56 | 65 | 63 | 64 | 62 | 64 | 64 | 62 | 64 | 62 | 64 | 753 | 4 | 757 |
| 21 | 759.1-.8 Insurance - Other | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 | 0 | 41 |
| 22 | 760.1-.8 Advertising Expense | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 40 | 85 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 98 | 0 | 98 |
| 25 | 770.1-.8 Bad Debt Expense | 30 | 27 | 30 | 30 | 30 | 30 | 31 | 30 | 30 | 31 | 30 | 30 | 360 | 39 | 399 |
| 26 | 775.1-.8 Miscellaneous Expenses | 396 | 351 | 392 | 372 | 368 | 365 | 377 | 367 | 366 | 374 | 367 | 370 | 4,465 | 287 | 4,751 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 8,180 | 7,815 | 8,449 | 18,538 | 8,131 | 18,685 | 9,193 | 12,413 | 8,379 | 8,375 | 8,091 | 8,543 | 124,793 | 3,609 | 128,402 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6(S)
Page 3 Of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.6 Salaries & Wages - Employees | 2,816 | 2,499 | 2,959 | 2,813 | 2,901 | 2,808 | 2,924 | 2,897 | 2,815 | 2,911 | 2,823 | 2,914 | 34,080 | 1,624 | 35,704 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 704 | 625 | 739 | 703 | 725 | 702 | 731 | 724 | 704 | 727 | 706 | 728 | 8,517 | 0 | 8,517 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.6 Sludge Removal Expenses | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 4,894 | (0) | 4,894 |
| 6 | 715.1-.6 Purchased Power | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 19,500 | 0 | 19,500 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.6 Chemicals | 0 | 306 | 193 | 1,325 | 0 | 1,518 | 1,020 | 212 | 380 | 212 | 94 | 405 | 5,664 | 0 | 5,664 |
| 9 | 720.1-.6 Materials & Supplies | 404 | 399 | 402 | 9,574 | 398 | 9,574 | 400 | 4,476 | 399 | 399 | 399 | 399 | 27,224 | 0 | 27,224 |
| 10 | 731.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.6 Contractual Services - Other | 381 | 234 | 238 | 234 | 233 | 233 | 235 | 233 | 234 | 234 | 235 | 234 | 2,959 | 209 | 3,168 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 87 | 85 | 86 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 1,022 | 0 | 1,022 |
| 18 | 756.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 48 | 43 | 51 | 48 | 50 | 48 | 50 | 50 | 48 | 50 | 48 | 50 | 583 | 0 | 583 |
| 21 | 759.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 153 | 121 | 141 | 122 | 121 | 120 | 128 | 119 | 123 | 124 | 126 | 125 | 1,522 | 0 | 1,522 |
| 27 | **TOTAL SEWER DIRECT O & M EXPENSES** | 6,626 | 6,343 | 6,841 | 16,936 | 6,546 | 17,120 | 7,605 | 10,829 | 6,820 | 6,774 | 6,548 | 6,973 | 105,964 | 1,833 | 107,797 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note: May not cross [illegible] due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

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

FPSC
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.7 | Salaries & Wages - Employees | 230 | 210 | 233 | 231 | 232 | 228 | 235 | 232 | 226 | 235 | 227 | 232 | 2,750 | 285 | 3,035 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 57 | 52 | 58 | 58 | 58 | 57 | 59 | 58 | 57 | 59 | 57 | 58 | 687 | 38 | 726 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 0 | 9 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 146 | 15 | 161 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 103 | 13 | 116 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 3 | 50 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 30 | 27 | 30 | 30 | 30 | 30 | 31 | 30 | 30 | 31 | 30 | 30 | 360 | 39 | 399 |
| 26 | 775.7 | Miscellaneous Expenses | 75 | 69 | 76 | 76 | 76 | 75 | 77 | 76 | 74 | 77 | 74 | 76 | 903 | 52 | 955 |
| 27 | | TOTAL SEWER ALLOCATED CUST ACCTS EXP. | 418 | 382 | 423 | 420 | 421 | 416 | 427 | 423 | 412 | 428 | 413 | 422 | 5,006 | 445 | 5,450 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

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

FPSC
Schedule: B-6(S)
Page 5 Of 9
Preparer: Kimball

| Line No. | Account No. | Account No. and Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M | Adjustments | Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| 1 | 701.8 | Salaries & Wages - Employees | 593 | 569 | 618 | 617 | 608 | 600 | 606 | 607 | 599 | 612 | 590 | 599 | 7,218 | 559 | 7,778 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 148 | 142 | 155 | 154 | 152 | 150 | 151 | 152 | 150 | 153 | 147 | 150 | 1,804 | 54 | 1,858 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 121 | 16 | 138 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 27 | 26 | 28 | 28 | 28 | 28 | 28 | 28 | 27 | 28 | 27 | 27 | 331 | 71 | 402 |
| 10 | 731.8 | Contractual Services - Eng. | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 0 | 55 |
| 11 | 732.8 | Contractual Services - Acct. | 24 | 23 | 25 | 25 | 25 | 24 | 25 | 25 | 24 | 25 | 24 | 24 | 294 | 0 | 294 |
| 12 | 733.8 | Contractual Services - Legal | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 177 | 0 | 177 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 38 | 36 | 39 | 39 | 38 | 38 | 38 | 38 | 38 | 39 | 37 | 38 | 457 | 213 | 670 |
| 15 | 741.8 | Rental of Real Building/Real Property | 22 | 21 | 23 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 21 | 22 | 263 | 41 | 304 |
| 16 | 742.8 | Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 7 | 19 |
| 17 | 750.8 | Transportation Expense | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 6 | 135 |
| 18 | 756.8 | Insurance - Vehicle | 17 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 16 | 17 | 202 | 0 | 202 |
| 19 | 757.8 | Insurance - General Liability | 34 | 33 | 35 | 35 | 35 | 34 | 35 | 35 | 34 | 35 | 34 | 34 | 414 | 86 | 500 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 10 | 10 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 123 | 2 | 125 |
| 21 | 759.8 | Insurance - Other | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 41 | 0 | 41 |
| 22 | 760.8 | Advertising Expense | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 40 | 85 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 98 | 0 | 98 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 168 | 161 | 175 | 174 | 172 | 170 | 171 | 171 | 169 | 173 | 167 | 169 | 2,039 | 235 | 2,274 |
| 27 | | TOTAL SEWER ALLOCATED A & G EXPENSES | 1,136 | 1,090 | 1,184 | 1,181 | 1,164 | 1,150 | 1,160 | 1,162 | 1,147 | 1,172 | 1,130 | 1,148 | 13,824 | 1,331 | 15,154 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

FPSC
Schedule: B-6(S)
Page 6 of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.8 Salaries & Wages - Employees | 42,583 | 2,500 | (1,034) | 44,048 | 0 | 243 | 126 | 0 | 0 | 2,099 | 2,468 | 46,516 |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 Employee Pensions & Benefits (1) | 10,575 | 433 | 0 | 11,008 | 0 | 61 | 31 | 0 | 0 | 0 | 92 | 11,100 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.8 Sludge Removal Expenses | 4,800 | 94 | 0 | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,894 |
| 6 | 715.1-.8 Purchased Power | 19,644 | 0 | (14) | 19,630 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 19,647 |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.8 Chemicals | 5,556 | 108 | 0 | 5,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,864 |
| 9 | 720.1-.8 Materials & Supplies | 27,220 | 531 | (49) | 27,701 | 0 | 30 | 41 | 16 | 0 | 0 | 86 | 27,787 |
| 10 | 731.1-.8 Contractual Services - Eng. | 60 | 1 | (6) | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 11 | 732.1-.8 Contractual Services - Acct. | 318 | 6 | (30) | 294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 294 |
| 12 | 733.1-.8 Contractual Services - Legal | 192 | 4 | (18) | 177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 177 |
| 13 | 734.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 Contractual Services - Other | 3,397 | 66 | (47) | 3,416 | 0 | 76 | 137 | 209 | 0 | 0 | 422 | 3,838 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 285 | 6 | (27) | 263 | 0 | 41 | 0 | 0 | 0 | 0 | 41 | 304 |
| 16 | 742.1-.8 Rental of Equipment | 13 | 0 | (1) | 12 | 0 | 6 | 1 | 0 | 0 | 0 | 7 | 19 |
| 17 | 750.1-.8 Transportation Expense | 1,253 | 24 | (24) | 1,254 | 0 | 19 | 0 | 0 | 0 | 0 | 19 | 1,273 |
| 18 | 756.1-.8 Insurance - Vehicle | 218 | 4 | (21) | 202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 202 |
| 19 | 757.1-.8 Insurance - General Liability | 448 | 9 | (43) | 414 | 0 | 86 | 0 | 0 | 0 | 0 | 86 | 500 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 762 | (9) | 0 | 753 | 0 | 4 | 0 | 0 | 0 | 0 | 4 | 757 |
| 21 | 759.1-.8 Insurance - Other | 45 | 1 | (4) | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 22 | 760.1-.8 Advertising Expense | 49 | 1 | (5) | 45 | 0 | 0 | 40 | 0 | 0 | 0 | 40 | 85 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 109 | 0 | (11) | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 25 | 770.1-.8 Bad Debt Expense | 390 | 8 | (37) | 360 | 0 | 39 | 0 | 0 | 0 | 0 | 39 | 399 |
| 26 | 775.1-.8 Miscellaneous Expenses | 4,679 | 91 | (305) | 4,465 | 0 | 136 | 151 | 0 | 0 | 0 | 287 | 4,751 |
| 27 | TOTAL SEWER O & M EXPENSES | 122,593 | 3,878 | (1,676) | 124,793 | 0 | 757 | 528 | 225 | 0 | 2,099 | 3,609 | 126,402 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.6 Salaries & Wages - Employees | 32,190 | 1,890 | 0 | 34,080 | 0 | 0 | 0 | 0 | 0 | 1,624 | 1,624 | 35,704 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 7,994 | 523 | 0 | 8,517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,517 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.6 Sludge Removal Expenses | 4,800 | 94 | 0 | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,894 |
| 6 | 715.1-.6 Purchased Power | 19,500 | 0 | 0 | 19,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,500 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.6 Chemicals | 5,556 | 108 | 0 | 5,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,664 |
| 9 | 720.1-.6 Materials & Supplies | 26,703 | 521 | 0 | 27,224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,224 |
| 10 | 731.1-.6 Contractual Services - Eng. | 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 |
| 12 | 733.1-.6 Contractual Services - Legal | 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 |
| 14 | 735.1-.6 Contractual Services - Other | 2,902 | 57 | 0 | 2,959 | 0 | 0 | 0 | 209 | 0 | 0 | 209 | 3,168 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 1,002 | 20 | 0 | 1,022 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,022 |
| 18 | 756.1-.6 Insurance - Vehicle | 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 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 576 | 7 | 0 | 583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 583 |
| 21 | 759.1-.6 Insurance - Other | 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 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 1,493 | 29 | 0 | 1,522 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,522 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 102,717 | 3,247 | 0 | 105,964 | 0 | 0 | 0 | 209 | 0 | 1,624 | 1,833 | 107,797 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

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

**FPSC**
Schedule: B-6(S)
Page 8 of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT EXPENSES | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.7 | Salaries & Wages - Employees | 2,867 | 168 | (285) | 2,750 | 0 | 154 | 0 | 0 | 0 | 131 | 285 | 3,035 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 712 | (25) | 0 | 687 | 0 | 38 | 0 | 0 | 0 | 0 | 38 | 726 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 10 | 0 | (1) | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 158 | 3 | (15) | 146 | 0 | 15 | 0 | 0 | 0 | 0 | 15 | 161 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 112 | 2 | (11) | 103 | 0 | 13 | 0 | 0 | 0 | 0 | 13 | 116 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 51 | (4) | 0 | 47 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 50 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 390 | 8 | (37) | 360 | 0 | 39 | 0 | 0 | 0 | 0 | 39 | 399 |
| 26 | 775.7 | Miscellaneous Expenses | 977 | 19 | (94) | 903 | 0 | 52 | 0 | 0 | 0 | 0 | 52 | 955 |
| 27 | | TOTAL SEWER O & M EXPENSES | 5,277 | 171 | (443) | 5,006 | 0 | 314 | 0 | 0 | 0 | 131 | 445 | 5,450 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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

FPSC
Schedule: B-6(S)
Page 9 0f 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.8 | Salaries & Wages - Employees | 7,525 | 442 | (749) | 7,218 | 0 | 90 | 126 | 0 | 0 | 344 | 559 | 7,778 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 1,869 | (65) | 0 | 1,804 | 0 | 22 | 31 | 0 | 0 | 0 | 54 | 1,858 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 134 | 0 | (13) | 121 | 0 | 16 | 0 | 0 | 0 | 0 | 16 | 138 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 358 | 7 | (34) | 331 | 0 | 14 | 41 | 16 | 0 | 0 | 71 | 402 |
| 10 | 731.8 | Contractual Services - Eng. | 60 | 1 | (6) | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 11 | 732.8 | Contractual Services - Acct. | 318 | 6 | (30) | 294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 294 |
| 12 | 733.8 | Contractual Services - Legal | 192 | 4 | (18) | 177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 177 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 495 | 10 | (47) | 457 | 0 | 76 | 137 | 0 | 0 | 0 | 213 | 670 |
| 15 | 741.8 | Rental of Real Building/Real Property | 285 | 6 | (27) | 263 | 0 | 41 | 0 | 0 | 0 | 0 | 41 | 304 |
| 16 | 742.8 | Rental of Equipment | 13 | 0 | (1) | 12 | 0 | 6 | 1 | 0 | 0 | 0 | 7 | 19 |
| 17 | 750.8 | Transportation Expense | 139 | 3 | (13) | 129 | 0 | 6 | 0 | 0 | 0 | 0 | 6 | 135 |
| 18 | 756.8 | Insurance - Vehicle | 218 | 4 | (21) | 202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 202 |
| 19 | 757.8 | Insurance - General Liability | 448 | 9 | (43) | 414 | 0 | 86 | 0 | 0 | 0 | 0 | 86 | 500 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 135 | (11) | 0 | 123 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 125 |
| 21 | 759.8 | Insurance - Other | 45 | 1 | (4) | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 |
| 22 | 760.8 | Advertising Expense | 49 | 1 | (5) | 45 | 0 | 0 | 40 | 0 | 0 | 0 | 40 | 85 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 109 | 0 | (11) | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 2,208 | 43 | (212) | 2,039 | 0 | 83 | 151 | 0 | 0 | 0 | 235 | 2,274 |
| 27 | | TOTAL SEWER O & M EXPENSES | 14,599 | 460 | (1,235) | 13,824 | 0 | 443 | 528 | 16 | 0 | 344 | 1,331 | 15,154 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens 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)





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 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-8(S)
Page 1 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 % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 42,582 | 46,516 | 3,934 | 9.24% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 10,575 | 11,100 | 525 | 4.97% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 4,800 | 4,894 | 94 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 19,644 | 19,647 | 3 | 0.01% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 5,556 | 5,664 | 108 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 27,219 | 27,787 | 568 | 2.09% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 60 | 55 | (5) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 318 | 294 | (24) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 192 | 177 | (15) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 3,397 | 3,838 | 441 | 12.99% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 285 | 304 | 19 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 13 | 19 | 6 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 1,253 | 1,273 | 20 | 1.57% |
| 18 | 756.1-.8 | Insurance - Vehicle | 218 | 202 | (17) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 448 | 500 | 52 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 762 | 757 | (5) | (0.60%) |
| 21 | 759.1-.8 | Insurance - Other | 45 | 41 | (3) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 49 | 85 | 37 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 108 | 98 | (10) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 390 | 399 | 9 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 4,678 | 4,751 | 73 | 1.57% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 122,591 | 128,402 | 5,810 | 4.74% |
| 28 | **TOTAL ( LESS ACCTS 766 & 767)** | | 122,483 | 128,304 | 5,821 | 4.75% |

NOTE: See Volume II for variance explanations.

## 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-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 | 32,190 | 35,704 | 3,514 | 10.92% | |
| 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% | |
| 4 | 710.1-.6 | Purchased Sewer | 0 | 0 | 0 | 0.00% | |
| 5 | 711.1-.6 | Sludge Removal | 4,800 | 4,894 | 94 | 1.95% | |
| 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% | |
| 9 | 720.1-.6 | Materials & Supplies | 26,703 | 27,224 | 521 | 1.95% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 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 3 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 | % |
| 1 | 701.1-.7 | Salaries & Wages - Employees | 2,867 | 3,035 | 168 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 712 | 726 | 14 | 1.92% |
| 4 | 710.1-.7 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.7 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.7 | Purchased Power | 10 | 9 | (1) | (9.40%) |
| 7 | 716.1-.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.7 | Materials & Supplies | 158 | 161 | 3 | 1.97% |
| 10 | 731.1-.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 11 | 732.1-.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 12 | 733.1-.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 13 | 734.1-.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 15 | 741.1-.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 16 | 742.1-.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 17 | 750.1-.7 | Transportation Expense | 112 | 116 | 4 | 3.92% |
| 18 | 756.1-.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 19 | 757.1-.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 20 | 758.1-.7 | Insurance - Workman's Comp | 51 | 50 | (2) | (3.20%) |
| 21 | 759.1-.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 22 | 760.1-.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 23 | 766.1-.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 25 | 770.1-.7 | Bad Debt Expense | 390 | 399 | 9 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 977 | 955 | (22) | (2.30%) |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 5,277 | 5,450 | 173 | 3.28% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 5,277 | 5,450 | 173 | 3.28% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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-8(S)
Page 4 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 % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 7,525 | 7,778 | 252 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 1,869 | 1,858 | (11) | (0.59%) |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.8 | Purchased Power | 134 | 138 | 4 | 2.86% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.8 | Materials & Supplies | 358 | 402 | 44 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 60 | 55 | (5) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 318 | 294 | (24) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 192 | 177 | (15) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 495 | 670 | 175 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 285 | 304 | 19 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 13 | 19 | 6 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 139 | 135 | (4) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 218 | 202 | (17) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 448 | 500 | 52 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 135 | 125 | (10) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 45 | 41 | (3) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 49 | 85 | 37 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 108 | 98 | (10) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,208 | 2,274 | 66 | 3.00% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 14,598 | 15,154 | 557 | 3.81% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 14,490 | 15,057 | 567 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

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]

FPSC
Schedule: B-10(S)
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | 1995 Consolidated Rate Case: | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $85 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Messer, Vickers | Joe Cresse | $175 | 20,000 | Testimony - Rates |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $175 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) | (B) | |
| 47 | | | Total | | |
| 48 | | | FPSC Filed | Sewer | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | $0 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 0 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 0 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 0 | |
| 54 | | | 854,174 | 0 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 0 | |
| 58 | | | 1,427,241 | 0 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * | |
| 60 | Annual Amortization | | $570,354 | $0 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * | |
| 64 | % of Total | | 100.000000% | 0.000000% * | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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]

**FPSC**
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | **Maintenance projects greater than 2% of test year revenues per system** | | |
| Line No. | Date | Description | Total Sewer Cost | How often to repeat |
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

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

**FPSC**
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

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

**Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.**

**For rate making purposes, the following are the items which are allocated in this filing:**

A-SCHEDULES (RATE BASE):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-2 (S) |
| (B) General Plant | Average No. of Customers (Total Company) | A-5 (S) |
| (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-10 (S) |
| (D) Working Capital | Average No. of Customers (Total Company) | A-17 (S) |
| (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-2 (S) |

B-SCHEDULES (INCOME STATEMENT):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-17 (S) |
| (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-6 (S) |
| (E) Property Taxes | Net Taxable Value | B-15 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

| Line No. | (1) | (2) 1996 Avg. Adj. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1996 DEPRECIATION EXPENSE Per Books | (6) Utility Adjustment | (7) Adjusted Depreciation Expense | (8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage | (9) Non-used and Useful Amount | (10) Used and Useful Depreciation Exp. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 352.1 Franchises | 1,578 | 40 | 2.50% | 39 | 0 | 39 | 0.00% | 0 | 39 |
| 4 | 389.1 Other Plant & Misc. Equipment | 72 | 18 | 5.56% | 4 | 0 | 4 | 0.00% | 0 | 4 |
| 5 | **COLLECTION PLANT** | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 5,054 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 10,687 | 32 | 3.13% | 335 | 0 | 335 | 13.44% | 45 | 290 |
| 8 | 360.2 Collection Sewers - Force | 85,990 | 30 | 3.33% | 3,196 | 0 | 3,196 | 13.44% | 430 | 2,766 |
| 9 | 361.2 Collection Sewers - Gravity | 114,030 | 45 | 2.22% | 2,531 | 0 | 2,531 | 13.44% | 340 | 2,191 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 24,286 | 38 | 2.63% | 639 | 0 | 639 | 0.00% | 0 | 639 |
| 12 | 364.2 Flow Measuring Devices | 3,496 | 5 | 20.00% | 699 | 0 | 699 | 0.00% | 0 | 699 |
| 13 | 365.2 Flow Measuring Installation | 1,240 | 38 | 2.63% | 33 | 0 | 33 | 0.00% | 0 | 33 |
| 14 | 389.2 Other Plant & Misc. Equipment | 58 | 18 | 5.56% | 3 | 0 | 3 | 0.00% | 0 | 3 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 7,283 | 32 | 3.13% | 228 | 0 | 228 | 13.44% | 31 | 197 |
| 18 | 370.3 Receiving Wells | 419 | 30 | 3.33% | 14 | 0 | 14 | 13.44% | 2 | 12 |
| 19 | 371.3 Pumping Equipment | 120,385 | 18 | 5.56% | 6,693 | 0 | 6,693 | 13.44% | 900 | 5,793 |
| 20 | 389.3 Other Plant & Misc. Equipment | 454 | 18 | 5.56% | 25 | 0 | 25 | 13.44% | 3 | 22 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 5,772 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 31,330 | 32 | 3.13% | 981 | 0 | 981 | 0.00% | 0 | 981 |
| 24 | 380.4 Treatment & Disposal | 370,934 | 18 | 5.56% | 20,624 | 0 | 20,624 | 0.00% | 0 | 20,624 |
| 25 | 381.4 Plant Sewers | 28,620 | 35 | 2.86% | 819 | 0 | 819 | 0.00% | 0 | 819 |
| 26 | 382.4 Outfall Sewer Lines | 19,055 | 30 | 3.33% | 635 | 0 | 635 | 0.00% | 0 | 635 |
| 27 | 389.4 Other Plant & Misc. Equipment | 9,451 | 18 | 5.56% | 525 | 0 | 525 | 0.00% | 0 | 525 |
| 28 | **GENERAL PLANT** | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 763 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 7,776 | 40 | 2.50% | 194 | 0 | 194 | 0.00% | 0 | 194 |
| 31 | 390.5 Office Furniture & Equipment | 4,805 | 15 | 6.67% | 321 | 0 | 321 | 0.00% | 0 | 321 |
| 32 | 390.51 Computer Equipment | 12,791 | 6 | 16.67% | 2,132 | 0 | 2,132 | 0.00% | 0 | 2,132 |
| 33 | 391.5 Transportation Equipment | 7,380 | 6 | 16.67% | 1,230 | 0 | 1,230 | 0.00% | 0 | 1,230 |
| 34 | 392.5 Stores Equipment | 69 | 18 | 5.56% | 4 | 0 | 4 | 0.00% | 0 | 4 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 2,678 | 16 | 6.25% | 167 | 0 | 167 | 0.00% | 0 | 167 |
| 36 | 394.5 Laboratory Equipment | 2,429 | 15 | 6.67% | 162 | 0 | 162 | 0.00% | 0 | 162 |
| 37 | 395.5 Power Operated Equipment | 3,067 | 12 | 8.33% | 256 | 0 | 256 | 0.00% | 0 | 256 |
| 38 | 396.5 Communication Equipment | 1,392 | 10 | 10.00% | 139 | 0 | 139 | 0.00% | 0 | 139 |
| 39 | 397.5 Miscellaneous Equipment | 626 | 15 | 6.67% | 42 | 0 | 42 | 0.00% | 0 | 42 |
| 40 | 398.5 Other Tangible Plant | 1,178 | 10 | 10.00% | 118 | 0 | 118 | 0.00% | 0 | 118 |
| 41 | **INTANGIBLE PLANT** | 1,650 | | 2.61% | 43 | 0 | 43 | 0.00% | 0 | 43 |
| 42 | **COLLECTION PLANT** | 254,841 | | 2.92% | 7,436 | 0 | 7,436 | 10.96% | 815 | 6,621 |
| 43 | **SYSTEM PUMPING PLANT** | 128,541 | | 5.41% | 6,960 | 0 | 6,960 | 13.45% | 936 | 6,024 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 465,162 | | 5.07% | 23,584 | 0 | 23,584 | 0.00% | 0 | 23,584 |
| 45 | **GENERAL PLANT** | 44,954 | | 10.60% | 4,765 | 0 | 4,765 | 0.00% | 0 | 4,765 |
| 46 | **TOTAL DEPRECIATION EXPENSE** | 895,148 | | 4.78% | 42,788 | 0 | 42,788 | 4.09% | 1,751 | 41,037 |
| 47 | **LESS: AMORTIZATION OF CIAC** | | | | (4,155) | 0 | (4,155) | | (393) | (3,762) |
| 48 | **NET DEPRECIATION EXPENSE - SEWER** | | | | 38,633 | 0 | 38,633 | | 1,358 | 37,275 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules



7/11/95 4:21 PM B14S1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

**FPSC**
Schedule: B-14(S)
Page 2 of 3
Preparer:
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| | SEWER | | | | | | Composite | | |
| Line No. | CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 405 | 5.24% | 21 | 0 | 21 | 0.00% | 0 | 21 |
| 2 | Line/Main Extension Fees | 14,583 | 3.73% | 544 | 0 | 544 | 0.00% | 0 | 544 |
| 3 | Contributed Lines | 96,241 | 3.73% | 3,590 | 0 | 3,590 | 10.96% | 393 | 3,197 |
| 4 | Contributed Property Other Than Lines | 0 | 4.53% | 0 | 0 | 0 | 13.45% | 0 | 0 |
| 5 | Service Installation Fees | 0 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 111,229 | | 4,155 | 0 | 4,155 | | 393 | 3,762 |

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

**FPSC**
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

| Line No. | (1) SEWER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 364.2 Flow Measuring Devices | 3,496 | 699 | 19.99% |
| 3 | 365.2 Flow Measuring Installation | 1,240 | 33 | 2.66% |
| 4 | 354.4 Structures & Improvements | 31,330 | 981 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 370,934 | 20,624 | 5.56% |
| 6 | 381.4 Plant Sewers | 28,620 | 819 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 19,055 | 635 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 9,451 | 525 | 5.55% |
| 9 | **COMPOSITE RATE** | 464,126 | 24,316 | 5.24% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 10,687 | 335 | 3.13% |
| 12 | 360.2 Collection Sewers - Force | 95,990 | 3,196 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 114,030 | 2,531 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 58 | 3 | 5.17% |
| 16 | 354.3 Structures & Improvements | 7,283 | 228 | 3.13% |
| 17 | 370.3 Receiving Wells | 419 | 14 | 3.34% |
| 18 | 371.3 Pumping Equipment | 120,385 | 6,693 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 454 | 25 | 5.51% |
| 20 | **COMPOSITE RATE** | 349,305 | 13,025 | 3.73% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 24,286 | 639 | 2.63% |
| 23 | **COMPOSITE RATE** | 24,286 | 639 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 464,126 | 24,316 | 5.24% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 349,305 | 13,025 | 3.73% |
| 27 | Service Installation Fees (Line 23) | 24,286 | 639 | 2.63% |
| 28 | **COMPOSITE RATE** | 837,718 | 37,980 | 4.53% |

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

## SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1996 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 3,249 | 0 | 3,249 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 3,524 | 197 | 3,721 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 3,524 | 197 | 3,721 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 19,257 | 0 | 19,257 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 19,257 | 0 | 19,257 | | |
| 10 | Non-used & Useful Percent | | | 5.31% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (1,023) | (1,023) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 19,257 | (1,023) | 18,234 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 26,030 | (826) | 25,204 | | B-2(S)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

## SCHEDULE OF SEWER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Polk / Lake Gibson**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
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]

**FPSC**
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| Line No. | ITEM | Per Books | Utility Test Year Adjustments | Adjusted Test Year | Supporting Schedules |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 72,203 | 0 | 72,203 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 124,793 | 3,609 | 128,402 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 37,275 | 0 | 37,275 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 26,030 | 2,424 | 28,453 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 188,098 | 6,032 | 194,130 | |
| 9 | **PRE-TAX OPERATING INCOME** | (115,895) | (6,032) | (121,927) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (115,895) | (6,032) | (121,927) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 542,546 | (405) | 542,141 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 28,701 | (21) | 28,680 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (144,596) | (6,011) | (150,607) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-2(S)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (55,778) | (2,319) | (58,097) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 1,363 | 0 | 1,363 | C-1(S) |
| 22 | Investment Tax Credit | 193 | 0 | 193 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (57,335) | (2,319) | (59,654) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

**FPSC**
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | **ACQUISITION ADJUSTMENT AMORT. EXPENSE** | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (S) | |
| 2 | Last Authorized Amortization Rate | 2.50% | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | A-20 (S) |
| 4 | Less: Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-2 (S) |

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

| | | **1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE** | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Expense (%) | 4.09% | 0.00% | 4.09% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |

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## SCHEDULE OF SEWER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| Line No. | Description | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Supporting Schedules |
| 1 | Utility Plant in Service | 3,277,808 | 0 | 3,277,808 | A-6 (S) |
| 2 | Utility Land & Land Rights | 48,545 | 0 | 48,545 | A-6 (S) |
| 3 | Non-Used and Useful | (102,679) | 0 | (102,679) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (844,490) | 0 | (844,490) | A-10 (S) |
| 6 | CIAC | (111,943) | (13) | (111,956) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 11,571 | 0 | 11,571 | A-14 (S) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (S) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (S) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (18,917) | 0 | (18,917) | Vol. II |
| 13 | Deferred Taxes | (41,818) | 0 | (41,818) | C-7 (S) |
| 14 | Working Capital Allowance | 109,582 | 0 | 109,582 | A-17 (S) |
| 15 | Other | 1,080,745 | 0 | 1,080,745 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 3,408,404 | (13) | 3,408,391 | |

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-6 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 0 | 0 | |
| 8 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-6 (S) |
| 9 | 1. | 0 | 0 | |
| 10 | | | | |
| 11 | 2. | 0 | 0 | |
| 12 | | | | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (S) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | | | |
| 21 | | 0 | 0 | |
| 22 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 23 | 1. | 0 | 0 | |
| 24 | | | | |
| 25 | 2. | 0 | 0 | |
| 26 | | | | |
| 27 | | | | |
| 28 | | 0 | 0 | |
| 29 | **E. ACCUMULATED DEPRECIATION:** | | | A-10 (S) |
| 30 | 1. | 0 | 0 | |
| 31 | | | | |
| 32 | 2. | 0 | 0 | |
| 33 | | | | |
| 34 | 3. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. Transfer Unclaimed Refunds to CIAC | (13) | (13) | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | (13) | (13) | |
| 43 | | | | |
| 44 | **SUBTOTAL** | (13) | (13) | |

7/13/95 9:36 AM A03S1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

**FPSC**
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC:** | | | A-14 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION:** | | | A-16 (S) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES:** | | | C-6 (S) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE:** | | | A-17 (S) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **M. OTHER** | | | A-21(S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | 0 | 0 | |
| 41 | | | | |
| 42 | **TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS** | (13) | (13) | |

7/13/95 9:36 AM A03S2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | | 2,210,202 |
| 3 | Utility Adjustment to ordered balance (1) | | 0 |
| 4 | 1991 Additions | | 0 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 0 |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 2,210,202 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 10,561 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 10,561 |
| 15 | **12/31/92 Balance** | | 2,220,763 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 93,032 |
| 19 | 1993 Retirements | | 6,500 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 334,359 |
| 21 | 1993 Net Additions | | 420,891 |
| 22 | **12/31/93 Balance** | | 2,641,654 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 1,789,220 |
| 26 | 1994 Retirements | | 1,166,918 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 622,302 |
| 29 | **12/31/94 Balance** | | 3,263,956 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (3,047) |
| 32 | 1995 Additions | | 74,918 |
| 33 | 1995 Retirements | | 4,189 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 70,729 |
| 36 | **12/31/95 Balance** | | 3,331,638 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (28,445) |
| 39 | 1996 Additions | | 38,546 |
| 40 | 1996 Retirements | | 322 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 38,224 |
| 43 | **12/31/96 Balance** | | 3,341,418 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

| Line No. | (1) Account No. and Name | (2) 1996 PLANT IN SERVICE Balance Per Books 12/31/95 | (3) Net Additions 12/31/95 - 12/31/96 Gross | (4) Retirements | (5) Net | (6) Balance Per Books 12/31/96 | (7) Utility Adjustments | (8) Adjusted Balance 12/31/96 | (9) 1996 AVERAGE BALANCE Balance Per Books | (10) Utility Adjustments | (11) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 1,772,431 | 0 | 0 | 0 | 1,772,431 | 0 | 1,772,431 | 1,772,431 | 0 | 1,772,431 |
| 9 | 361.2 Collection Sewers - Gravity | 736,667 | 0 | 0 | 0 | 736,667 | 0 | 736,667 | 736,667 | 0 | 736,667 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 132,605 | 0 | 0 | 0 | 132,605 | 0 | 132,605 | 132,605 | 0 | 132,605 |
| 12 | 364.2 Flow Measuring Devices | 43,094 | 0 | 0 | 0 | 43,094 | 0 | 43,094 | 43,094 | 0 | 43,094 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 41,335 | 0 | 0 | 0 | 41,335 | 0 | 41,335 | 41,335 | 0 | 41,335 |
| 17 | 354.3 Structures & Improvements | (0) | 0 | 0 | 0 | (0) | 0 | (0) | (0) | 0 | (0) |
| 18 | 370.3 Receiving Wells | 7,698 | 0 | 0 | 0 | 7,698 | 0 | 7,698 | 7,698 | 0 | 7,698 |
| 19 | 371.3 Pumping Equipment | 162,837 | 0 | 0 | 0 | 162,837 | 0 | 162,837 | 162,837 | 0 | 162,837 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 4,728 | 0 | 0 | 0 | 4,728 | 0 | 4,728 | 4,728 | 0 | 4,728 |
| 24 | 380.4 Treatment & Disposal | (1) | 0 | 0 | 0 | (1) | 0 | (1) | (1) | 0 | (1) |
| 25 | 381.4 Plant Sewers | (0) | 0 | 0 | 0 | (0) | 0 | (0) | (0) | 0 | (0) |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 7,209 | 0 | 0 | 0 | 7,209 | 0 | 7,209 | 7,209 | 0 | 7,209 |
| 30 | 354.5 Structures & Improvements | 73,303 | 620 | (322) | 298 | 73,601 | 0 | 73,601 | 73,505 | 0 | 73,505 |
| 31 | 390.5 Office Furniture & Equipment | 45,426 | 0 | 0 | 0 | 45,426 | 0 | 45,426 | 45,426 | 0 | 45,426 |
| 32 | 390.51 Computer Equipment | 107,024 | 22,957 | 0 | 22,957 | 129,980 | 0 | 129,980 | 120,920 | 0 | 120,920 |
| 33 | 391.5 Transportation Equipment | 67,893 | 3,085 | 0 | 3,085 | 70,977 | 0 | 70,977 | 69,760 | 0 | 69,760 |
| 34 | 392.5 Stores Equipment | 655 | 0 | 0 | 0 | 655 | 0 | 655 | 655 | 0 | 655 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 24,756 | 929 | 0 | 929 | 25,686 | 0 | 25,686 | 25,319 | 0 | 25,319 |
| 36 | 394.5 Laboratory Equipment | 22,519 | 729 | 0 | 729 | 23,248 | 0 | 23,248 | 22,960 | 0 | 22,960 |
| 37 | 395.5 Power Operated Equipment | 22,808 | 10,226 | 0 | 10,226 | 33,034 | 0 | 33,034 | 28,998 | 0 | 28,998 |
| 38 | 396.5 Communication Equipment | 13,157 | 0 | 0 | 0 | 13,157 | 0 | 13,157 | 13,157 | 0 | 13,157 |
| 39 | 397.5 Miscellaneous Equipment | 5,915 | 0 | 0 | 0 | 5,915 | 0 | 5,915 | 5,915 | 0 | 5,915 |
| 40 | 398.5 Other Tangible Plant | 11,135 | 0 | 0 | 0 | 11,135 | 0 | 11,135 | 11,135 | 0 | 11,135 |
| 41 | **INTANGIBLE PLANT** | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 42 | **COLLECTION PLANT** | 2,684,797 | 0 | 0 | 0 | 2,684,797 | 0 | 2,684,797 | 2,684,797 | 0 | 2,684,797 |
| 43 | **SYSTEM PUMPING PLANT** | 211,870 | 0 | 0 | 0 | 211,870 | 0 | 211,870 | 211,870 | 0 | 211,870 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,727 | 0 | 0 | 0 | 4,727 | 0 | 4,727 | 4,727 | 0 | 4,727 |
| 45 | **GENERAL PLANT** | 401,799 | 38,546 | (322) | 38,224 | 440,023 | 0 | 440,023 | 424,958 | 0 | 424,958 |
| 46 | **TOTAL PLANT IN SERVICE** | 3,303,194 | 38,546 | (322) | 38,224 | 3,341,418 | 0 | 3,341,418 | 3,326,353 | 0 | 3,326,353 |
| 47 | **LAND & LAND RIGHTS** | 48,545 | 0 | 0 | 0 | 48,545 | 0 | 48,545 | 48,545 | 0 | 48,545 |
| 48 | **TOTAL PIS LESS LAND** | 3,254,649 | 38,546 | (322) | 38,224 | 3,292,873 | 0 | 3,292,873 | 3,277,808 | 0 | 3,277,808 |



Note: May not cross foot due to rounding.

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 1,772,431 | 0 | 1,772,431 |
| 9 | 361.2 Collection Sewers - Gravity | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 736,667 | 0 | 736,667 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 132,605 | 0 | 132,605 |
| 12 | 364.2 Flow Measuring Devices | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 43,094 | 0 | 43,094 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 41,335 | 0 | 41,335 |
| 17 | 354.3 Structures & Improvements | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 | (0) |
| 18 | 370.3 Receiving Wells | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 7,698 | 0 | 7,698 |
| 19 | 371.3 Pumping Equipment | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 162,837 | 0 | 162,837 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 4,728 | 0 | 4,728 |
| 24 | 380.4 Treatment & Disposal | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | 0 | (1) |
| 25 | 381.4 Plant Sewers | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | 0 | (0) |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 7,209 | 0 | 7,209 |
| 30 | 354.5 Structures & Improvements | 73,303 | 73,549 | 73,568 | 73,618 | 73,628 | 73,639 | 73,377 | 73,387 | 73,397 | 73,448 | 73,497 | 73,550 | 73,601 | 298 | 73,505 |
| 31 | 390.5 Office Furniture & Equipment | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 45,426 | 0 | 45,426 |
| 32 | 390.51 Computer Equipment | 107,024 | 116,131 | 116,833 | 118,711 | 119,085 | 119,459 | 121,688 | 122,063 | 122,437 | 124,315 | 126,128 | 128,103 | 129,980 | 22,957 | 120,920 |
| 33 | 391.5 Transportation Equipment | 67,893 | 69,116 | 69,211 | 69,463 | 69,513 | 69,564 | 69,863 | 69,913 | 69,964 | 70,216 | 70,460 | 70,725 | 70,977 | 3,085 | 69,760 |
| 34 | 392.5 Stores Equipment | 655 | 655 | 655 | 655 | 655 | 655 | 655 | 655 | 655 | 655 | 655 | 655 | 655 | 0 | 655 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 24,756 | 25,125 | 25,153 | 25,230 | 25,245 | 25,260 | 25,350 | 25,365 | 25,380 | 25,456 | 25,530 | 25,610 | 25,686 | 929 | 25,319 |
| 36 | 394.5 Laboratory Equipment | 22,519 | 22,808 | 22,830 | 22,890 | 22,902 | 22,914 | 22,984 | 22,996 | 23,008 | 23,068 | 23,125 | 23,188 | 23,248 | 729 | 22,960 |
| 37 | 395.5 Power Operated Equipment | 22,808 | 26,864 | 27,177 | 28,014 | 28,180 | 28,347 | 29,340 | 29,507 | 29,673 | 30,510 | 31,318 | 32,197 | 33,034 | 10,226 | 28,998 |
| 38 | 396.5 Communication Equipment | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 13,157 | 0 | 13,157 |
| 39 | 397.5 Miscellaneous Equipment | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 5,915 | 0 | 5,915 |
| 40 | 398.5 Other Tangible Plant | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 11,135 | 0 | 11,135 |
| 41 | **INTANGIBLE PLANT** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 42 | **COLLECTION PLANT** | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 2,684,797 | 0 | 2,684,797 |
| 43 | **SYSTEM PUMPING PLANT** | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 211,870 | 0 | 211,870 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 4,727 | 0 | 4,727 |
| 45 | **GENERAL PLANT** | 401,799 | 417,090 | 418,269 | 421,422 | 422,051 | 422,679 | 426,100 | 426,729 | 427,357 | 430,510 | 433,555 | 436,870 | 440,023 | 38,224 | 424,958 |
| 46 | **TOTAL PLANT IN SERVICE** | 3,303,194 | 3,318,485 | 3,319,664 | 3,322,817 | 3,323,445 | 3,324,074 | 3,327,495 | 3,328,123 | 3,328,752 | 3,331,905 | 3,334,950 | 3,338,265 | 3,341,418 | 38,224 | 3,326,353 |
| 47 | **LAND & LAND RIGHTS** | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 48,545 | 0 | 48,545 |
| 48 | **TOTAL PIS LESS LAND** | 3,254,649 | 3,269,940 | 3,271,119 | 3,274,272 | 3,274,901 | 3,275,529 | 3,278,950 | 3,279,578 | 3,280,207 | 3,283,360 | 3,286,405 | 3,289,720 | 3,292,873 | 38,224 | 3,277,808 |

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**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 246 | 19 | 51 | 10 | 10 | (261) | 10 | 10 | 51 | 49 | 53 | 51 | 298 | 202 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 9,107 | 702 | 1,878 | 374 | 374 | 2,229 | 374 | 374 | 1,878 | 1,814 | 1,974 | 1,878 | 22,957 | 13,896 |
| 33 | 391.5 Transportation Equipment | 1,224 | 94 | 252 | 50 | 50 | 300 | 50 | 50 | 252 | 244 | 265 | 252 | 3,085 | 1,867 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 369 | 28 | 76 | 15 | 15 | 90 | 15 | 15 | 76 | 73 | 80 | 76 | 929 | 563 |
| 36 | 394.5 Laboratory Equipment | 289 | 22 | 60 | 12 | 12 | 71 | 12 | 12 | 60 | 58 | 63 | 60 | 729 | 441 |
| 37 | 395.5 Power Operated Equipment | 4,057 | 313 | 836 | 167 | 167 | 993 | 167 | 167 | 836 | 808 | 879 | 836 | 10,226 | 6,190 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 15,291 | 1,179 | 3,153 | 628 | 628 | 3,421 | 628 | 628 | 3,153 | 3,045 | 3,315 | 3,153 | 38,224 | 23,159 |
| 46 | **TOTAL NET ADDITIONS** | 15,291 | 1,179 | 3,153 | 628 | 628 | 3,421 | 628 | 628 | 3,153 | 3,045 | 3,315 | 3,153 | 38,224 | 23,159 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 15,291 | 1,179 | 3,153 | 628 | 628 | 3,421 | 628 | 628 | 3,153 | 3,045 | 3,315 | 3,153 | 38,224 | 23,159 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 246 | 19 | 51 | 10 | 10 | 60 | 10 | 10 | 51 | 49 | 53 | 51 | 620 | 375 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 9,107 | 702 | 1,878 | 374 | 374 | 2,229 | 374 | 374 | 1,878 | 1,814 | 1,974 | 1,878 | 22,957 | 13,896 |
| 33 | 391.5 Transportation Equipment | 1,224 | 94 | 252 | 50 | 50 | 300 | 50 | 50 | 252 | 244 | 265 | 252 | 3,085 | 1,867 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 369 | 28 | 76 | 15 | 15 | 90 | 15 | 15 | 76 | 73 | 80 | 76 | 929 | 563 |
| 36 | 394.5 Laboratory Equipment | 289 | 22 | 60 | 12 | 12 | 71 | 12 | 12 | 60 | 58 | 63 | 60 | 729 | 441 |
| 37 | 395.5 Power Operated Equipment | 4,057 | 313 | 836 | 167 | 167 | 993 | 167 | 167 | 836 | 808 | 879 | 836 | 10,226 | 6,190 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 15,291 | 1,179 | 3,153 | 628 | 628 | 3,743 | 628 | 628 | 3,153 | 3,045 | 3,315 | 3,153 | 38,546 | 23,332 |
| 46 | **TOTAL GROSS ADDITIONS** | 15,291 | 1,179 | 3,153 | 628 | 628 | 3,743 | 628 | 628 | 3,153 | 3,045 | 3,315 | 3,153 | 38,546 | 23,332 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 15,291 | 1,179 | 3,153 | 628 | 628 | 3,743 | 628 | 628 | 3,153 | 3,045 | 3,315 | 3,153 | 38,546 | 23,332 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 322 | 173 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 322 | 173 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 322 | 173 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 322 | 173 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

| Line No. | Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

| Line No. | (1) Account No. and Name | (2) Average Adjusted Utility Balance A-6(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 1 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 5.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 1,772,431 | 5.00% | 88,687 |
| 9 | 361.2 Collection Sewers - Gravity | 736,867 | 5.00% | 36,861 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 132,605 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 43,094 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 41,335 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | (0) | 5.00% | 0 |
| 18 | 370.3 Receiving Wells | 7,698 | 5.00% | 385 |
| 19 | 371.3 Pumping Equipment | 162,837 | 5.00% | 8,148 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 5.00% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 4,728 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | (1) | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | (0) | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 7,209 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 73,505 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 45,426 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 120,920 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 69,760 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 655 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 25,319 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 22,960 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 28,998 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 13,157 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 5,915 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 11,135 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 1 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 2,684,797 | 4.68% | 125,548 |
| 43 | **SYSTEM PUMPING PLANT** | 211,870 | 4.03% | 8,533 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,727 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 424,958 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 3,326,353 | 4.03% | 134,081 |
| 47 | **LAND & LAND RIGHTS** | 48,545 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 3,277,808 | 4.09% | 134,081 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 134,081 | 0 | 134,081 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (29,432) | 0 | (29,432) | A-10 (S) |
| 4 | CIAC | 1,500 | 0 | 1,500 | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | (3,470) | 0 | (3,470) | A-14 (S) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 7 | Other | 0 | 0 | 0 | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 102,679 | 0 | 102,679 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Accum Depr Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | | 1,077,373 |
| 3 | Utility Adjustment to ordered balance (1) | | 0 |
| 4 | 1991 Additions | | 24,695 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 24,695 |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 1,102,068 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 74,396 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 74,396 |
| 15 | **12/31/92 Balance** | | 1,176,464 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 76,290 |
| 19 | 1993 Retirements | | 6,500 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 140,012 |
| 21 | 1993 Net Additions | | 209,802 |
| 22 | **12/31/93 Balance** | | 1,386,266 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 106,104 |
| 26 | 1994 Retirements | | 812,198 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | (706,094) |
| 29 | **12/31/94 Balance** | | 680,172 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,335) |
| 32 | 1995 Additions | | 107,168 |
| 33 | 1995 Retirements | | 4,189 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 102,979 |
| 36 | **12/31/95 Balance** | | 781,816 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (8,144) |
| 39 | 1996 Additions | | 141,983 |
| 40 | 1996 Retirements | | 322 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 141,661 |
| 43 | **12/31/96 Balance** | | 915,333 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED DEPRECIATION | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 351.1 Organization | 153 | 0 | 153 | 0 | 153 | 153 | 0 | 153 |
| 3 | 352.1 Franchises | (913) | 0 | (913) | 0 | (913) | (913) | 0 | (913) |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 71,673 | 59,022 | 130,695 | 0 | 130,695 | 101,184 | 0 | 101,184 |
| 9 | 361.2 Collection Sewers - Gravity | 375,571 | 16,354 | 391,925 | 0 | 391,925 | 383,748 | 0 | 383,748 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 57,527 | 3,488 | 61,015 | 0 | 61,015 | 59,271 | 0 | 59,271 |
| 12 | 364.2 Flow Measuring Devices | 12,334 | 8,619 | 20,953 | 0 | 20,953 | 16,644 | 0 | 16,644 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 121 | 0 | 121 | 0 | 121 | 121 | 0 | 121 |
| 18 | 370.3 Receiving Wells | 5,970 | 256 | 6,226 | 0 | 6,226 | 6,098 | 0 | 6,098 |
| 19 | 371.3 Pumping Equipment | 92,514 | 9,054 | 101,568 | 0 | 101,568 | 97,041 | 0 | 97,041 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | (24,430) | 148 | (24,282) | 0 | (24,282) | (24,356) | 0 | (24,356) |
| 24 | 380.4 Treatment & Disposal | (7,873) | 0 | (7,873) | 0 | (7,873) | (7,873) | 0 | (7,873) |
| 25 | 381.4 Plant Sewers | (78) | 0 | (78) | 0 | (78) | (78) | 0 | (78) |
| 26 | 382.4 Outfall Sewer Lines | (293) | 0 | (293) | 0 | (293) | (293) | 0 | (293) |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 16,568 | 1,516 | 18,085 | 0 | 18,085 | 17,314 | 0 | 17,314 |
| 31 | 390.5 Office Furniture & Equipment | 20,937 | 3,030 | 23,967 | 0 | 23,967 | 22,451 | 0 | 22,451 |
| 32 | 390.51 Computer Equipment | 49,149 | 20,157 | 69,306 | 0 | 69,306 | 59,227 | 0 | 59,227 |
| 33 | 391.5 Transportation Equipment | 50,151 | 11,629 | 61,780 | 0 | 61,780 | 55,965 | 0 | 55,965 |
| 34 | 392.5 Stores Equipment | 222 | 36 | 258 | 0 | 258 | 240 | 0 | 240 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 12,811 | 1,582 | 14,393 | 0 | 14,393 | 13,602 | 0 | 13,602 |
| 36 | 394.5 Laboratory Equipment | 3,331 | 1,531 | 4,862 | 0 | 4,862 | 4,096 | 0 | 4,096 |
| 37 | 395.5 Power Operated Equipment | 23,273 | 2,415 | 25,688 | 0 | 25,688 | 24,481 | 0 | 24,481 |
| 38 | 396.5 Communication Equipment | 6,152 | 1,316 | 7,468 | 0 | 7,468 | 6,810 | 0 | 6,810 |
| 39 | 397.5 Miscellaneous Equipment | 1,487 | 395 | 1,882 | 0 | 1,882 | 1,685 | 0 | 1,685 |
| 40 | 398.5 Other Tangible Plant | 7,316 | 1,113 | 8,429 | 0 | 8,429 | 7,872 | 0 | 7,872 |
| 41 | **INTANGIBLE PLANT** | (760) | 0 | (760) | 0 | (760) | (760) | 0 | (760) |
| 42 | **COLLECTION PLANT** | 517,105 | 87,483 | 604,588 | 0 | 604,588 | 560,847 | 0 | 560,847 |
| 43 | **SYSTEM PUMPING PLANT** | 98,605 | 9,310 | 107,915 | 0 | 107,915 | 103,260 | 0 | 103,260 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | (32,675) | 148 | (32,527) | 0 | (32,527) | (32,600) | 0 | (32,600) |
| 45 | **GENERAL PLANT** | 191,397 | 44,720 | 236,117 | 0 | 236,117 | 213,743 | 0 | 213,743 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 773,672 | 141,661 | 915,333 | 0 | 915,333 | 844,490 | 0 | 844,490 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 0 | 153 |
| 3 | 352.1 Franchises | (913) | (913) | (913) | (913) | (913) | (913) | (913) | (913) | (913) | (913) | (913) | (913) | (913) | 0 | (913) |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 71,673 | 76,592 | 81,511 | 86,430 | 91,349 | 96,268 | 101,181 | 106,100 | 111,019 | 115,938 | 120,857 | 125,776 | 130,695 | 59,022 | 101,184 |
| 9 | 361.2 Collection Sewers - Gravity | 375,571 | 376,934 | 378,297 | 379,660 | 381,023 | 382,386 | 383,747 | 385,110 | 386,473 | 387,836 | 389,199 | 390,562 | 391,925 | 16,354 | 383,748 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 57,527 | 57,818 | 58,109 | 58,400 | 58,691 | 58,982 | 59,269 | 59,560 | 59,851 | 60,142 | 60,433 | 60,724 | 61,015 | 3,488 | 59,271 |
| 12 | 364.2 Flow Measuring Devices | 12,334 | 13,052 | 13,770 | 14,488 | 15,206 | 15,924 | 16,645 | 17,363 | 18,081 | 18,799 | 19,517 | 20,235 | 20,953 | 8,619 | 16,644 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 0 | 121 |
| 18 | 370.3 Receiving Wells | 5,970 | 5,991 | 6,012 | 6,033 | 6,054 | 6,075 | 6,100 | 6,121 | 6,142 | 6,163 | 6,184 | 6,205 | 6,226 | 256 | 6,098 |
| 19 | 371.3 Pumping Equipment | 92,514 | 93,269 | 94,024 | 94,779 | 95,534 | 96,289 | 97,038 | 97,793 | 98,548 | 99,303 | 100,058 | 100,813 | 101,568 | 9,054 | 97,041 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | (24,430) | (24,418) | (24,406) | (24,394) | (24,382) | (24,370) | (24,354) | (24,342) | (24,330) | (24,318) | (24,306) | (24,294) | (24,282) | 148 | (24,356) |
| 24 | 380.4 Treatment & Disposal | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | (7,873) | 0 | (7,873) |
| 25 | 381.4 Plant Sewers | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | (78) | 0 | (78) |
| 26 | 382.4 Outfall Sewer Lines | (293) | (293) | (293) | (293) | (293) | (293) | (293) | (293) | (293) | (293) | (293) | (293) | (293) | 0 | (293) |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 15,568 | 16,721 | 16,874 | 17,027 | 17,180 | 17,333 | 17,167 | 17,320 | 17,473 | 17,626 | 17,779 | 17,932 | 18,085 | 1,516 | 17,314 |
| 31 | 390.5 Office Furniture & Equipment | 20,937 | 21,190 | 21,443 | 21,696 | 21,949 | 22,202 | 22,449 | 22,702 | 22,955 | 23,208 | 23,461 | 23,714 | 23,967 | 3,030 | 22,451 |
| 32 | 390.51 Computer Equipment | 49,149 | 50,829 | 52,509 | 54,189 | 55,869 | 57,549 | 59,226 | 60,906 | 62,586 | 64,266 | 65,946 | 67,626 | 69,306 | 20,157 | 59,227 |
| 33 | 391.5 Transportation Equipment | 50,151 | 51,120 | 52,089 | 53,058 | 54,027 | 54,996 | 55,966 | 56,935 | 57,904 | 58,873 | 59,842 | 60,811 | 61,780 | 11,629 | 55,965 |
| 34 | 392.5 Stores Equipment | 222 | 225 | 228 | 231 | 234 | 237 | 240 | 243 | 246 | 249 | 252 | 255 | 258 | 36 | 240 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 12,811 | 12,943 | 13,075 | 13,207 | 13,339 | 13,471 | 13,601 | 13,733 | 13,865 | 13,997 | 14,129 | 14,261 | 14,393 | 1,582 | 13,602 |
| 36 | 394.5 Laboratory Equipment | 3,331 | 3,459 | 3,587 | 3,715 | 3,843 | 3,971 | 4,094 | 4,222 | 4,350 | 4,478 | 4,606 | 4,734 | 4,862 | 1,531 | 4,096 |
| 37 | 395.5 Power Operated Equipment | 23,273 | 23,474 | 23,675 | 23,876 | 24,077 | 24,278 | 24,482 | 24,683 | 24,884 | 25,085 | 25,286 | 25,487 | 25,688 | 2,415 | 24,481 |
| 38 | 396.5 Communication Equipment | 6,152 | 6,262 | 6,372 | 6,482 | 6,592 | 6,702 | 6,808 | 6,918 | 7,028 | 7,138 | 7,248 | 7,358 | 7,468 | 1,316 | 6,810 |
| 39 | 397.5 Miscellaneous Equipment | 1,487 | 1,520 | 1,553 | 1,586 | 1,619 | 1,652 | 1,684 | 1,717 | 1,750 | 1,783 | 1,816 | 1,849 | 1,882 | 395 | 1,685 |
| 40 | 398.5 Other Tangible Plant | 7,316 | 7,409 | 7,502 | 7,595 | 7,688 | 7,781 | 7,871 | 7,964 | 8,057 | 8,150 | 8,243 | 8,336 | 8,429 | 1,113 | 7,872 |
| 41 | **INTANGIBLE PLANT** | (760) | (760) | (760) | (760) | (760) | (760) | (760) | (760) | (760) | (760) | (760) | (760) | (760) | 0 | (760) |
| 42 | **COLLECTION PLANT** | 517,105 | 524,396 | 531,687 | 538,978 | 546,269 | 553,560 | 560,842 | 568,133 | 575,424 | 582,715 | 590,006 | 597,297 | 604,588 | 87,483 | 560,847 |
| 43 | **SYSTEM PUMPING PLANT** | 98,605 | 99,381 | 100,157 | 100,933 | 101,709 | 102,485 | 103,259 | 104,035 | 104,811 | 105,587 | 106,363 | 107,139 | 107,915 | 9,310 | 103,260 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | (32,675) | (32,663) | (32,651) | (32,639) | (32,627) | (32,615) | (32,599) | (32,587) | (32,575) | (32,563) | (32,551) | (32,539) | (32,527) | 148 | (32,600) |
| 45 | **GENERAL PLANT** | 191,397 | 195,152 | 198,907 | 202,662 | 206,417 | 210,172 | 213,587 | 217,342 | 221,097 | 224,852 | 228,607 | 232,362 | 236,117 | 44,720 | 213,743 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 773,672 | 785,506 | 797,340 | 809,174 | 821,008 | 832,842 | 844,329 | 856,163 | 867,997 | 879,831 | 891,665 | 903,499 | 915,333 | 141,661 | 844,490 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 4,919 | 4,919 | 4,919 | 4,919 | 4,919 | 4,913 | 4,919 | 4,919 | 4,919 | 4,919 | 4,919 | 4,919 | 59,022 | 29,511 |
| 9 | 361.2 Collection Sewers - Gravity | 1,363 | 1,363 | 1,363 | 1,363 | 1,363 | 1,361 | 1,363 | 1,363 | 1,363 | 1,363 | 1,363 | 1,363 | 16,354 | 8,177 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 291 | 291 | 291 | 291 | 291 | 287 | 291 | 291 | 291 | 291 | 291 | 291 | 3,488 | 1,744 |
| 12 | 364.2 Flow Measuring Devices | 718 | 718 | 718 | 718 | 718 | 721 | 718 | 718 | 718 | 718 | 718 | 718 | 8,619 | 4,310 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 21 | 21 | 21 | 21 | 21 | 25 | 21 | 21 | 21 | 21 | 21 | 21 | 256 | 128 |
| 19 | 371.3 Pumping Equipment | 755 | 755 | 755 | 755 | 755 | 749 | 755 | 755 | 755 | 755 | 755 | 755 | 9,054 | 4,527 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 153 | 153 | 153 | 153 | 153 | (167) | 153 | 153 | 153 | 153 | 153 | 153 | 1,516 | 746 |
| 31 | 390.5 Office Furniture & Equipment | 253 | 253 | 253 | 253 | 253 | 247 | 253 | 253 | 253 | 253 | 253 | 253 | 3,030 | 1,515 |
| 32 | 390.51 Computer Equipment | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,677 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 20,157 | 10,078 |
| 33 | 391.5 Transportation Equipment | 969 | 969 | 969 | 969 | 969 | 970 | 969 | 969 | 969 | 969 | 969 | 969 | 11,629 | 5,815 |
| 34 | 392.5 Stores Equipment | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 18 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 132 | 132 | 132 | 132 | 132 | 130 | 132 | 132 | 132 | 132 | 132 | 132 | 1,582 | 791 |
| 36 | 394.5 Laboratory Equipment | 128 | 128 | 128 | 128 | 128 | 123 | 128 | 128 | 128 | 128 | 128 | 128 | 1,531 | 765 |
| 37 | 395.5 Power Operated Equipment | 201 | 201 | 201 | 201 | 201 | 204 | 201 | 201 | 201 | 201 | 201 | 201 | 2,415 | 1,208 |
| 38 | 396.5 Communication Equipment | 110 | 110 | 110 | 110 | 110 | 106 | 110 | 110 | 110 | 110 | 110 | 110 | 1,316 | 658 |
| 39 | 397.5 Miscellaneous Equipment | 33 | 33 | 33 | 33 | 33 | 32 | 33 | 33 | 33 | 33 | 33 | 33 | 395 | 197 |
| 40 | 398.5 Other Tangible Plant | 93 | 93 | 93 | 93 | 93 | 90 | 93 | 93 | 93 | 93 | 93 | 93 | 1,113 | 556 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 7,291 | 7,291 | 7,291 | 7,291 | 7,291 | 7,282 | 7,291 | 7,291 | 7,291 | 7,291 | 7,291 | 7,291 | 87,483 | 43,742 |
| 43 | **SYSTEM PUMPING PLANT** | 776 | 776 | 776 | 776 | 776 | 774 | 776 | 776 | 776 | 776 | 776 | 776 | 9,310 | 4,655 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 45 | **GENERAL PLANT** | 3,755 | 3,755 | 3,755 | 3,755 | 3,755 | 3,415 | 3,755 | 3,755 | 3,755 | 3,755 | 3,755 | 3,755 | 44,720 | 22,347 |
| 46 | **TOTAL NET ADDITIONS** | 11,834 | 11,834 | 11,834 | 11,834 | 11,834 | 11,487 | 11,834 | 11,834 | 11,834 | 11,834 | 11,834 | 11,834 | 141,661 | 70,818 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 4,919 | 4,919 | 4,919 | 4,919 | 4,919 | 4,913 | 4,919 | 4,919 | 4,919 | 4,919 | 4,919 | 4,919 | 59,022 | 29,511 |
| 9 | 361.2 Collection Sewers - Gravity | 1,363 | 1,363 | 1,363 | 1,363 | 1,363 | 1,361 | 1,363 | 1,363 | 1,363 | 1,363 | 1,363 | 1,363 | 16,354 | 8,177 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 291 | 291 | 291 | 291 | 291 | 287 | 291 | 291 | 291 | 291 | 291 | 291 | 3,488 | 1,744 |
| 12 | 364.2 Flow Measuring Devices | 718 | 718 | 718 | 718 | 718 | 721 | 718 | 718 | 718 | 718 | 718 | 718 | 8,619 | 4,310 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 21 | 21 | 21 | 21 | 21 | 25 | 21 | 21 | 21 | 21 | 21 | 21 | 258 | 128 |
| 19 | 371.3 Pumping Equipment | 755 | 755 | 755 | 755 | 755 | 749 | 755 | 755 | 755 | 755 | 755 | 755 | 9,054 | 4,527 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 153 | 153 | 153 | 153 | 153 | 155 | 153 | 153 | 153 | 153 | 153 | 153 | 1,838 | 919 |
| 31 | 390.5 Office Furniture & Equipment | 253 | 253 | 253 | 253 | 253 | 247 | 253 | 253 | 253 | 253 | 253 | 253 | 3,030 | 1,515 |
| 32 | 390.51 Computer Equipment | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,677 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 1,680 | 20,157 | 10,078 |
| 33 | 391.5 Transportation Equipment | 969 | 969 | 969 | 969 | 969 | 970 | 969 | 969 | 969 | 969 | 969 | 969 | 11,629 | 5,815 |
| 34 | 392.5 Stores Equipment | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 | 18 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 132 | 132 | 132 | 132 | 132 | 130 | 132 | 132 | 132 | 132 | 132 | 132 | 1,582 | 791 |
| 36 | 394.5 Laboratory Equipment | 128 | 128 | 128 | 128 | 128 | 123 | 128 | 128 | 128 | 128 | 128 | 128 | 1,531 | 765 |
| 37 | 395.5 Power Operated Equipment | 201 | 201 | 201 | 201 | 201 | 204 | 201 | 201 | 201 | 201 | 201 | 201 | 2,415 | 1,208 |
| 38 | 396.5 Communication Equipment | 110 | 110 | 110 | 110 | 110 | 106 | 110 | 110 | 110 | 110 | 110 | 110 | 1,316 | 658 |
| 39 | 397.5 Miscellaneous Equipment | 33 | 33 | 33 | 33 | 33 | 32 | 33 | 33 | 33 | 33 | 33 | 33 | 395 | 197 |
| 40 | 398.5 Other Tangible Plant | 93 | 93 | 93 | 93 | 93 | 90 | 93 | 93 | 93 | 93 | 93 | 93 | 1,113 | 556 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 7,291 | 7,291 | 7,291 | 7,291 | 7,291 | 7,282 | 7,291 | 7,291 | 7,291 | 7,291 | 7,291 | 7,291 | 87,483 | 43,742 |
| 43 | **SYSTEM PUMPING PLANT** | 776 | 776 | 776 | 776 | 776 | 774 | 776 | 776 | 776 | 776 | 776 | 776 | 9,310 | 4,655 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 12 | 12 | 12 | 12 | 12 | 16 | 12 | 12 | 12 | 12 | 12 | 12 | 148 | 74 |
| 45 | **GENERAL PLANT** | 3,755 | 3,755 | 3,755 | 3,755 | 3,755 | 3,737 | 3,755 | 3,755 | 3,755 | 3,755 | 3,755 | 3,755 | 45,042 | 22,520 |
| 46 | **TOTAL GROSS ADDITIONS** | 11,834 | 11,834 | 11,834 | 11,834 | 11,834 | 11,809 | 11,834 | 11,834 | 11,834 | 11,834 | 11,834 | 11,834 | 141,983 | 70,991 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 322 | 173 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 322 | 173 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 322 | 0 | 0 | 0 | 0 | 0 | 0 | 322 | 173 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | ***TREATMENT AND DISPOSAL PLANT*** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

975

7/12/95 9:58 AM A10S6.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-10(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 153 | 0.00% | 0 |
| 3 | 352.1 Franchises | (913) | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 5.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 101,184 | 5.00% | 5,063 |
| 9 | 361.2 Collection Sewers - Gravity | 383,748 | 5.00% | 19,202 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 59,271 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 16,644 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 121 | 5.00% | 6 |
| 18 | 370.3 Receiving Wells | 6,098 | 5.00% | 305 |
| 19 | 371.3 Pumping Equipment | 97,041 | 5.00% | 4,856 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 5.00% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | (24,356) | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | (7,873) | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | (78) | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | (293) | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 17,314 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 22,451 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 59,227 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 55,965 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 240 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 13,602 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 4,096 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 24,481 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 6,810 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 1,685 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 7,872 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | (760) | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 560,847 | 4.33% | 24,265 |
| 43 | **SYSTEM PUMPING PLANT** | 103,260 | 5.00% | 5,167 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | (32,600) | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 213,743 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 844,490 | 3.49% | 29,432 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | 164,787 |
| 3 | Utility Adjustment to ordered balance (1) | 0 |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 6 | | |
| 8 | **12/31/91 Balance** | 164,787 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | **12/31/92 Balance** | 164,787 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 3,513 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 3,513 |
| 22 | **12/31/93 Balance** | 168,300 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 58,546 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | (58,546) |
| 29 | **12/31/94 Balance** | 109,754 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 109,754 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 4,380 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments - CIAC Gross-Up Refund | 13 |
| 42 | 1996 Net Additions | 4,393 |
| 43 | **12/31/96 Balance** | 114,147 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 11,048 | 4,380 | 15,428 | 13 | 15,441 | 13,238 | 13 | 13,251 | 0.00% | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.68% | 0 |
| 4 | Cont. Prpty Other than Lines | (37,228) | 0 | (37,228) | 0 | (37,228) | (37,228) | 0 | (37,228) | 4.03% | (1,500) |
| 5 | Service Installation Fees | 135,933 | 0 | 135,933 | 0 | 135,933 | 135,933 | 0 | 135,933 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 109,754 | 4,380 | 114,134 | 13 | 114,147 | 111,943 | 13 | 111,956 | (1.34%) | (1,500) |
| 7 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-6 (page 7 of 7)

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Ending Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Net Additions | Average Balance 1996 |
| 1 | Plant Capacity Fees | 11,048 | 11,048 | 11,486 | 11,924 | 12,362 | 12,800 | 13,238 | 13,676 | 14,114 | 14,552 | 14,990 | 15,428 | 15,428 | 4,380 | 13,238 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | -37,228 | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | (37,228) | 0 | (37,228) |
| 5 | Service Installation Fees | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 135,933 | 0 | 135,933 |
| 6 | **TOTAL SEWER CIAC** | 109,754 | 109,754 | 110,192 | 110,630 | 111,068 | 111,506 | 111,944 | 112,382 | 112,820 | 113,258 | 113,696 | 114,134 | 114,134 | 4,380 | 111,943 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 0 | 4,380 | 2,190 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 0 | 4,380 | 2,190 |

981

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 0 | 4,380 | 2,190 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 438 | 0 | 4,380 | 2,190 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | **08/31/91 Balance Per County Resolution Dated 04/28/92** | 5,357 |
| 3 | Utility Adjustment to ordered balance (1) | 0 |
| 4 | 1991 Additions | 815 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 815 |
| 6 | | |
| 8 | **12/31/91 Balance** | 6,172 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 7,366 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 7,366 |
| 15 | **12/31/92 Balance** | 13,538 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 7,439 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 7,439 |
| 22 | **12/31/93 Balance** | 20,977 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 5,711 |
| 26 | 1994 Retirements | 19,723 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | (14,012) |
| 29 | **12/31/94 Balance** | 6,965 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 2,234 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 2,234 |
| 36 | **12/31/95 Balance** | 9,199 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 4,742 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 4,742 |
| 43 | **12/31/96 Balance** | 13,941 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 6,186 | 2,429 | 8,615 | 0 | 8,615 | 7,401 | 0 | 7,401 | 0.00% | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.33% | 0 |
| 4 | Cont. Prpty Other than Lines | (68,773) | (1,262) | (70,035) | 0 | (70,035) | (69,404) | 0 | (69,404) | 5.00% | (3,470) |
| 5 | Service Installation Fees | 71,787 | 3,575 | 75,362 | 0 | 75,362 | 73,574 | 0 | 73,574 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 9,200 | 4,742 | 13,942 | 0 | 13,942 | 11,571 | 0 | 11,571 | -29.99% | (3,470) |

Column:
(10) from Schedule A-10 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

| Line No. | (1) Description | (2) Ending Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 6,186 | 6,388 | 6,590 | 6,792 | 6,994 | 7,196 | 7,403 | 7,605 | 7,807 | 8,009 | 8,211 | 8,413 | 8,615 | 2,429 | 7,401 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | (68,773) | (68,878) | (68,983) | (69,088) | (69,193) | (69,298) | (69,405) | (69,510) | (69,615) | (69,720) | (69,825) | (69,930) | (70,035) | (1,262) | (69,404) |
| 5 | Service Installation Fees | 71,787 | 72,085 | 72,383 | 72,681 | 72,979 | 73,277 | 73,574 | 73,872 | 74,170 | 74,468 | 74,766 | 75,064 | 75,362 | 3,575 | 73,574 |
| 6 | TOTAL | 9,200 | 9,595 | 9,990 | 10,385 | 10,780 | 11,175 | 11,572 | 11,967 | 12,362 | 12,757 | 13,152 | 13,547 | 13,942 | 4,742 | 11,571 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

**FPSC**
**Schedule: A-14 (S)**
**Page 3 of 6**
**Preparer: Kimball**

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 202 | 202 | 202 | 202 | 202 | 207 | 202 | 202 | 202 | 202 | 202 | 202 | 2,429 | 1,215 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | (105) | (105) | (105) | (105) | (105) | (107) | (105) | (105) | (105) | (105) | (105) | (105) | (1,262) | (631) |
| 5 | Service Installation Fees | 298 | 298 | 298 | 298 | 298 | 297 | 298 | 298 | 298 | 298 | 298 | 298 | 3,575 | 1,787 |
| 6 | **TOTAL** | 395 | 395 | 395 | 395 | 395 | 397 | 395 | 395 | 395 | 395 | 395 | 395 | 4,742 | 2,371 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 202 | 202 | 202 | 202 | 202 | 207 | 202 | 202 | 202 | 202 | 202 | 202 | 2,429 | 1,215 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | (105) | (105) | (105) | (105) | (105) | (107) | (105) | (105) | (105) | (105) | (105) | (105) | (1,262) | (631) |
| 5 | Service Installation Fees | 298 | 298 | 298 | 298 | 298 | 297 | 298 | 298 | 298 | 298 | 298 | 298 | 3,575 | 1,787 |
| 6 | TOTAL | 395 | 395 | 395 | 395 | 395 | 397 | 395 | 395 | 395 | 395 | 395 | 395 | 4,742 | 2,371 |

066



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

**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: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

**FPSC**
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total Retirements | Average Retirements 1996 |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% (d) | | | | |
| 48 | M = {1+A/100} exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |

7/12/95 10:12 AM A15W1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (1) PLANT NAME | (2) PLANT TYPE | (3) COUNTY | (4) ORDER NO. | (5) AFUDC RATES PRESENT ANNUAL | (6) AFUDC RATES PROPOSED ANNUAL | (7) AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Deetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park M. | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Par | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) AFUDC RATES PROPOSED ANNUAL | (14) AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | Sunny Hills | W & S | Washington | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Welaka/Saratoga Harbor | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

| Line No. | (1) Description | (2) Sewer Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 0.00% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy**: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



Note: May not cross foot due to rounding.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | TOTAL CASH | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,965 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,855) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 82,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 206,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,189,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | TOTAL LIABILITIES | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,632,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

**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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,266 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,564 | 378,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (98,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | **NET UTILITY PLANT** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,908 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment in Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |

997

7/12/95 2:22 PM A18W1.XLS

Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,965 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,855) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 126,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | **TOTAL CURRENT ASSETS** | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,978 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,662 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | **TOTAL DEFERRED ASSETS** | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | **TOTAL ASSETS** | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

998



Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid In Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 98,700,508 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 122,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions in Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,665,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

**FPSC**
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS BALANCE | | | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | 08/31/91 Balance Per County Resolution | | | 08/31/91 Balance Per County Resolution | 0 | |
| 1 | Dated 04/28/92 | 0 | | Dated 04/28/92 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | | | xx/xx/xx Adjusted Balance | 0 | |
| 4 | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 Balance | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 Balance | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 Balance | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 Balance | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 Balance** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | | |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 4.03% | A-6 (S) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Amortization - % | 3.49% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - SEWER - 1996
## DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | SEABOARD PLANT ABANDONMENT | | | SEABOARD CAPACITY FEE | | | TOTAL DEFERRED DEBITS | | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION (5 year Life) | UNAMORTIZED BALANCE | ADDITIONS | MONTHLY AMORTIZATION (10 years Life) | UNAMORTIZED BALANCE | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE | Recap Schedule |
| 1 | **DEFERRED DEBIT** | | | | | | | | | | |
| 2 | **12/31/95 Balance** | | | 558,130 | | | 630,303 | 0 | 0 | 798,399 | |
| 3 | Jan | 0 | 10,944 | 547,186 | 0 | 7,004 | 623,299 | 0 | 17,948 | 1,170,485 | |
| 4 | Feb | 0 | 10,944 | 536,242 | 0 | 7,004 | 616,295 | 0 | 17,948 | 1,152,537 | |
| 5 | Mar | 0 | 10,944 | 525,298 | 0 | 7,004 | 609,291 | 0 | 17,948 | 1,134,589 | |
| 6 | Apr | 0 | 10,944 | 514,354 | 0 | 7,004 | 602,287 | 0 | 17,948 | 1,116,641 | |
| 7 | May | 0 | 10,944 | 503,410 | 0 | 7,004 | 595,283 | 0 | 17,948 | 1,098,693 | |
| 8 | Jun | 0 | 10,944 | 492,466 | 0 | 7,004 | 588,279 | 0 | 17,948 | 1,080,745 | |
| 9 | Jul | 0 | 10,944 | 481,522 | 0 | 7,004 | 581,275 | 0 | 17,948 | 1,062,797 | |
| 10 | Aug | 0 | 10,944 | 470,578 | 0 | 7,004 | 574,271 | 0 | 17,948 | 1,044,849 | |
| 11 | Sep | 0 | 10,944 | 459,634 | 0 | 7,004 | 567,267 | 0 | 17,948 | 1,026,901 | |
| 12 | Oct | 0 | 10,944 | 448,690 | 0 | 7,004 | 560,263 | 0 | 17,948 | 1,008,953 | |
| 13 | Nov | 0 | 10,944 | 437,746 | 0 | 7,004 | 553,259 | 0 | 17,948 | 991,005 | |
| 14 | 12/31/96 Balance | 0 | 10,944 | 426,802 | 0 | 7,004 | 546,255 | 0 | 17,948 | 973,057 | |
| 15 | **Total Amortization Expense 12/31/96** | | **131,328** | | | **84,048** | | | **215,376** | | B-6 (S) |
| 16 | **Average Rate Base Balance 12/31/96** | | | **492,466** | | | **588,279** | | | **1,080,745** | A-2 (S) |

### SEABOARD CAPACITY FEES

On June 3, 1993, the Company entered into an interconnect agreement to purchase additional wastewater treatment capacity from the City of Tampa, Florida. The initial term of the agreement is five years and automatically renews for an additional five years unless either party provides a five year advance notice of termination. The agreement required the Company to pay a capacity fee totaling approximately $840,000. The Company recorded this fee as a deferred asset and intends to amortize the cost over the ten year initial contract term.

Amortization Period: 120 Months
Monthly Amortization: $7,004
Amortization start date: 7/1/93

### SEABOARD PLANT ABANDONMENT

In December, 1994, the Company recorded the abandonment of plant assets as a result of the interconnect with the City of Tampa. In addition to the retirement of assets and the related accumulated depreciation, contributions and amortization, it has incurred approximately $600,000 of removal costs. As the FPSC formula for calculating remaining life resulted in a one year amortization, the Company is proposing a 60 month amortization period.

Total Costs: $656,627
Amortization Period: 60 Months
Monthly Amortization: $10,944
Amortization start date: 4/1/95





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 1,189,861 | 0 | 1,189,861 | 122,947 | | 1,312,808 | 10.33% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 1,189,861 | 0 | 1,189,861 | 122,947 | | 1,312,808 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 1,225,029 | 19,752 | 1,244,780 | 0 | | 1,244,780 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 132,941 | 0 | 132,941 | 0 | | 132,941 | | B-14(S) |
| 8 | Amortization | 0 | 131,328 | 131,328 | 0 | | 131,328 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 89,545 | (141) | 89,405 | 5,533 | (A) | 94,938 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (174,718) | (78,879) | (253,597) | 45,293 | (B) | (208,304) | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 1,272,797 | 72,060 | 1,344,857 | 50,826 | | 1,395,683 | | |
| 12 | **NET OPERATING INCOME** | (82,936) | (72,060) | (154,996) | 72,121 | | (82,875) | | |
| 13 | **RATE BASE** | 3,408,404 | (13) | 3,408,391 | | | 3,408,391 | | A-2(S) |
| 14 | **RATE OF RETURN** | (2.43%) | | (4.55%) | | | (2.43%) | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 1,189,861 | 0 | 1,189,861 | 863,676 | 2,053,537 | 72.59% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 1,189,861 | 0 | 1,189,861 | 863,676 | 2,053,537 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 1,225,029 | 19,752 | 1,244,780 | 0 | 1,244,780 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 132,941 | 0 | 132,941 | 0 | 132,941 | | B-14(S) |
| 8 | Amortization | 0 | 131,328 | 131,328 | 0 | 131,328 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 89,545 | (141) | 89,405 | 38,865 (A) | 128,270 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (174,718) | (78,879) | (253,597) | 318,171 (B) | 64,574 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 1,272,797 | 72,060 | 1,344,857 | 357,036 | 1,701,893 | | |
| 12 | **NET OPERATING INCOME** | (82,936) | (72,060) | (154,996) | 506,640 | 351,644 | | |
| 13 | **RATE BASE** | 3,408,404 | (13) | 3,408,391 | | 3,408,391 | | A-2(S) |
| 14 | **RATE OF RETURN** | (2.43%) | | (4.55%) | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | (19.54%) | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | (2.43%) | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 3,408,391 | 3,408,391 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 351,644 | (82,875) | | |
| 7 | Adjusted Income Under Present Rates | (154,996) | (154,996) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 506,640 | 72,121 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 824,811 | 117,414 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 863,676 | 122,947 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 824,811 | 117,414 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 318,171 | 45,293 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 38,865 | 5,533 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 506,640 | 72,121 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |





Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1996

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

**FPSC**
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Sewer | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(S) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-6(S) |
| 8 | 1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 7,153 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 4,995 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 526 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 7,078 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 19,752 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-14(S) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(S), A-21(S) |
| 30 | 1. Amortization of Seaboard Plant Abandonment | 131,328 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 131,328 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(S) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 845 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (986) | |
| 43 | | | |
| 44 | | (141) | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (78,879) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (78,879) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | 72,060 | |
| 53 | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **SEWER SALES:** | | | |
| 2 | 521.1 Flat Rate - Residential | 0 | 0 | 0 |
| 3 | 521.2 Flat Rate - Commercial | 0 | 0 | 0 |
| 4 | 521.3 Flat Rate - Industrial | 0 | 0 | 0 |
| 5 | 521.4 Flat Rate - Public Authorities | 0 | 0 | 0 |
| 6 | 521.5 Flat Rate - Multi-Family | 0 | 0 | 0 |
| 7 | 521.6 Flat Rate - Other | 0 | 0 | 0 |
| 8 | 522.1 Measured - Residential | 1,092,208 | 0 | 1,092,208 |
| 9 | 522.2 Measured - Commercial | 70,029 | 0 | 70,029 |
| 10 | 522.3 Measured - Industrial | 0 | 0 | 0 |
| 11 | 522.4 Measured - Public Authorities | 0 | 0 | 0 |
| 12 | 522.5 Measured - Multi-Family | 27,624 | 0 | 27,624 |
| 13 | Subtotal Sewer Sales | 1,189,861 | 0 | 1,189,861 |
| 14 | **OTHER SEWER SALES:** | | | |
| 15 | 523 Other Sales - Public Authorities | 0 | 0 | 0 |
| 16 | 524 Revenue from Other Systems | 0 | 0 | 0 |
| 17 | 526 Effluent | 0 | 0 | 0 |
| 18 | 537 Unbilled Revenues | 0 | 0 | 0 |
| 19 | Subtotal Other Sewer Sales | 0 | 0 | 0 |
| 20 | **TOTAL SEWER SALES** | 1,189,861 | 0 | 1,189,861 |
| 21 | **OTHER SEWER REVENUES:** | | | |
| 22 | 531 Sale of Sludge | 0 | 0 | 0 |
| 23 | 532 Forfeited Discounts | 0 | 0 | 0 |
| 24 | 534 Rents From Sewer Property | 0 | 0 | 0 |
| 25 | 535 Interdepartmental Rents | 0 | 0 | 0 |
| 26 | 536 Other Sewer Revenues | 0 | 0 | 0 |
| 27 | **TOTAL OTHER SEWER REVENUES** | 0 | 0 | 0 |
| 28 | **TOTAL PRESENT SEWER OPERATING REVENUES** | 1,189,861 | 0 | 1,189,861 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701 Salaries & Wages - Employees | 148,549 | 10,565 | 159,114 | 54,317 | 2,588 | 56,905 | 25,996 | 2,690 | 28,686 | 68,237 | 5,287 | 73,523 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 37,122 | 871 | 37,994 | 13,574 | 0 | 13,574 | 6,496 | 363 | 6,859 | 17,052 | 509 | 17,561 |
| 4 | 710 Purchased Sewage Treatment | 920,348 | 0 | 920,348 | 920,348 | 0 | 920,348 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 13,933 | 155 | 14,088 | 12,700 | 0 | 12,700 | 85 | 0 | 85 | 1,148 | 155 | 1,303 |
| 7 | 716 Fuel for Power Production | 194 | 0 | 194 | 194 | 0 | 194 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 1,733 | 0 | 1,733 | 1,733 | 0 | 1,733 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 33,041 | 815 | 33,855 | 28,532 | 0 | 28,532 | 1,382 | 144 | 1,526 | 3,127 | 671 | 3,798 |
| 10 | 731 Contractual Services - Eng. | 523 | 0 | 523 | 0 | 0 | 0 | 0 | 0 | 0 | 523 | 0 | 523 |
| 11 | 732 Contractual Services - Acct. | 2,779 | 0 | 2,779 | 0 | 0 | 0 | 0 | 0 | 0 | 2,779 | 0 | 2,779 |
| 12 | 733 Contractual Services - Legal | 1,675 | 0 | 1,675 | 0 | 0 | 0 | 0 | 0 | 0 | 1,675 | 0 | 1,675 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 8,963 | 2,392 | 11,355 | 4,644 | 378 | 5,022 | 0 | 0 | 0 | 4,319 | 2,014 | 6,333 |
| 15 | 741 Rental of Real Building/Real Property | 2,485 | 389 | 2,874 | 0 | 0 | 0 | 0 | 0 | 0 | 2,485 | 389 | 2,874 |
| 16 | 742 Rental of Equipment | 114 | 68 | 181 | 0 | 0 | 0 | 0 | 0 | 0 | 114 | 68 | 181 |
| 17 | 750 Transportation Expense | 5,699 | 182 | 5,881 | 3,506 | 0 | 3,506 | 978 | 122 | 1,100 | 1,215 | 60 | 1,275 |
| 18 | 756 Insurance - Vehicle | 1,905 | 0 | 1,905 | 0 | 0 | 0 | 0 | 0 | 0 | 1,905 | 0 | 1,905 |
| 19 | 757 Insurance - General Liability | 3,916 | 813 | 4,729 | 0 | 0 | 0 | 0 | 0 | 0 | 3,916 | 813 | 4,729 |
| 20 | 758 Insurance - Workman's Comp | 2,540 | 39 | 2,579 | 929 | 0 | 929 | 445 | 25 | 469 | 1,167 | 14 | 1,181 |
| 21 | 759 Insurance - Other | 389 | 0 | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 389 | 0 | 389 |
| 22 | 760 Advertising Expense | 424 | 382 | 807 | 0 | 0 | 0 | 0 | 0 | 0 | 424 | 382 | 807 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767 Reg. Comm. Exp. - Other | 924 | 0 | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 924 | 0 | 924 |
| 25 | 770 Bad Debt Expense | 3,402 | 368 | 3,770 | 0 | 0 | 0 | 3,402 | 368 | 3,770 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 34,371 | 2,712 | 37,083 | 6,558 | 0 | 6,558 | 8,534 | 493 | 9,026 | 19,279 | 2,220 | 21,499 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 1,225,029 | 19,752 | 1,244,780 | 1,047,034 | 2,966 | 1,050,000 | 47,318 | 4,204 | 51,522 | 130,676 | 12,581 | 143,258 |

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.

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

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

FPSC
Schedule: B-6(S)
Page 2 0f 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 12,660 | 11,358 | 13,066 | 12,410 | 12,408 | 12,182 | 12,632 | 12,368 | 12,220 | 12,572 | 12,220 | 12,452 | 148,549 | 10,565 | 159,114 |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 Employee Pensions & Benefits (1) | 3,164 | 2,838 | 3,265 | 3,101 | 3,101 | 3,044 | 3,157 | 3,091 | 3,054 | 3,142 | 3,054 | 3,112 | 37,122 | 871 | 37,994 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 70,154 | 65,154 | 69,154 | 67,154 | 67,154 | 72,154 | 89,154 | 107,154 | 100,654 | 72,154 | 70,154 | 70,154 | 920,348 | 0 | 920,348 |
| 5 | 711.1-.8 Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.1-.8 Purchased Power | 1,163 | 1,155 | 1,164 | 1,163 | 1,162 | 1,161 | 1,162 | 1,162 | 1,160 | 1,163 | 1,159 | 1,160 | 13,933 | 155 | 14,088 |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 194 | 0 | 194 |
| 8 | 718.1-.8 Chemicals | 0 | 0 | 0 | 918 | 0 | 0 | 0 | 0 | 0 | 816 | 0 | 0 | 1,733 | 0 | 1,733 |
| 9 | 720.1-.8 Materials & Supplies | 905 | 6,451 | 1,523 | 1,487 | 5,967 | 864 | 885 | 5,965 | 867 | 5,977 | 1,276 | 874 | 33,041 | 815 | 33,855 |
| 10 | 731.1-.8 Contractual Services - Eng. | 43 | 41 | 45 | 45 | 44 | 44 | 44 | 44 | 43 | 44 | 43 | 43 | 523 | 0 | 523 |
| 11 | 732.1-.8 Contractual Services - Acct. | 228 | 219 | 238 | 238 | 234 | 231 | 233 | 234 | 231 | 236 | 227 | 231 | 2,779 | 0 | 2,779 |
| 12 | 733.1-.8 Contractual Services - Legal | 138 | 132 | 143 | 143 | 141 | 139 | 141 | 141 | 139 | 142 | 137 | 139 | 1,675 | 0 | 1,675 |
| 13 | 734.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 Contractual Services - Other | 491 | 1,295 | 503 | 457 | 1,316 | 443 | 466 | 1,312 | 449 | 459 | 1,317 | 454 | 8,963 | 2,392 | 11,355 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 204 | 196 | 213 | 212 | 209 | 207 | 209 | 209 | 206 | 211 | 203 | 206 | 2,485 | 389 | 2,874 |
| 16 | 742.1-.8 Rental of Equipment | 9 | 9 | 10 | 10 | 10 | 9 | 10 | 10 | 9 | 10 | 9 | 9 | 114 | 68 | 181 |
| 17 | 750.1-.8 Transportation Expense | 481 | 461 | 484 | 477 | 475 | 472 | 478 | 475 | 472 | 476 | 472 | 475 | 5,699 | 182 | 5,881 |
| 18 | 756.1-.8 Insurance - Vehicle | 157 | 150 | 163 | 163 | 160 | 158 | 160 | 160 | 158 | 162 | 156 | 158 | 1,905 | 0 | 1,905 |
| 19 | 757.1-.8 Insurance - General Liability | 322 | 309 | 335 | 335 | 330 | 326 | 329 | 329 | 325 | 332 | 320 | 325 | 3,916 | 813 | 4,729 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 216 | 194 | 223 | 212 | 212 | 208 | 216 | 211 | 209 | 215 | 209 | 213 | 2,540 | 39 | 2,579 |
| 21 | 759.1-.8 Insurance - Other | 32 | 31 | 33 | 33 | 33 | 32 | 33 | 33 | 32 | 33 | 32 | 32 | 389 | 0 | 389 |
| 22 | 760.1-.8 Advertising Expense | 35 | 33 | 36 | 36 | 36 | 35 | 36 | 36 | 35 | 36 | 35 | 35 | 424 | 382 | 807 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 76 | 73 | 79 | 79 | 78 | 77 | 78 | 78 | 77 | 78 | 76 | 77 | 924 | 0 | 924 |
| 25 | 770.1-.8 Bad Debt Expense | 284 | 259 | 288 | 286 | 286 | 283 | 290 | 287 | 280 | 291 | 281 | 287 | 3,402 | 368 | 3,770 |
| 26 | 775.1-.8 Miscellaneous Expenses | 2,997 | 2,675 | 3,058 | 2,872 | 2,838 | 2,803 | 2,916 | 2,824 | 2,818 | 2,891 | 2,823 | 2,858 | 34,371 | 2,712 | 37,083 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 93,759 | 93,034 | 94,116 | 91,830 | 96,193 | 94,873 | 112,626 | 136,120 | 123,540 | 101,439 | 94,202 | 93,296 | 1,225,029 | 19,752 | 1,244,780 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6(S)
Page 3 0f 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.6 Salaries & Wages - Employees | 4,880 | 3,994 | 5,022 | 4,396 | 4,474 | 4,349 | 4,687 | 4,439 | 4,420 | 4,563 | 4,498 | 4,596 | 54,317 | 2,588 | 56,905 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 1,220 | 998 | 1,255 | 1,099 | 1,118 | 1,087 | 1,171 | 1,109 | 1,105 | 1,140 | 1,124 | 1,148 | 13,574 | 0 | 13,574 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 70,154 | 65,154 | 69,154 | 67,154 | 67,154 | 72,154 | 89,154 | 107,154 | 100,654 | 72,154 | 70,154 | 70,154 | 920,348 | 0 | 920,348 |
| 5 | 711.1-.6 Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.1-.6 Purchased Power | 1,062 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 12,700 | 0 | 12,700 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 102 | 0 | 0 | 0 | 194 | 0 | 194 |
| 8 | 718.1-.6 Chemicals | 0 | 0 | 0 | 918 | 0 | 0 | 0 | 0 | 0 | 816 | 0 | 0 | 1,733 | 0 | 1,733 |
| 9 | 720.1-.6 Materials & Supplies | 532 | 6,099 | 1,138 | 1,104 | 5,587 | 489 | 504 | 5,585 | 494 | 5,593 | 907 | 498 | 28,532 | 0 | 28,532 |
| 10 | 731.1-.6 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.6 Contractual Services - Other | 137 | 954 | 133 | 88 | 952 | 84 | 104 | 949 | 90 | 93 | 964 | 96 | 4,644 | 378 | 5,022 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 299 | 290 | 297 | 291 | 290 | 290 | 293 | 290 | 291 | 291 | 292 | 292 | 3,506 | 0 | 3,506 |
| 18 | 756.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 83 | 68 | 86 | 75 | 77 | 74 | 80 | 76 | 76 | 78 | 77 | 79 | 929 | 0 | 929 |
| 21 | 759.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 699 | 504 | 685 | 508 | 496 | 491 | 569 | 483 | 516 | 526 | 543 | 538 | 6,558 | 0 | 6,558 |
| 27 | **TOTAL SEWER DIRECT O & M EXPENSES** | 79,067 | 79,119 | 78,920 | 76,690 | 81,207 | 80,077 | 97,620 | 121,143 | 108,805 | 86,313 | 79,615 | 78,458 | 1,047,034 | 2,966 | 1,050,000 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

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

**FPSC**
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.7 | Salaries & Wages - Employees | 2,172 | 1,982 | 2,199 | 2,182 | 2,189 | 2,159 | 2,219 | 2,196 | 2,140 | 2,223 | 2,144 | 2,192 | 25,996 | 2,690 | 28,686 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 543 | 495 | 550 | 545 | 547 | 540 | 555 | 549 | 535 | 555 | 536 | 548 | 6,496 | 363 | 6,859 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 85 | 0 | 85 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 115 | 105 | 117 | 116 | 116 | 115 | 118 | 117 | 114 | 118 | 114 | 117 | 1,382 | 144 | 1,526 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 82 | 75 | 83 | 82 | 82 | 81 | 83 | 83 | 81 | 84 | 81 | 82 | 978 | 122 | 1,100 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 37 | 34 | 38 | 37 | 37 | 37 | 38 | 38 | 37 | 38 | 37 | 37 | 445 | 25 | 469 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 284 | 259 | 288 | 286 | 286 | 283 | 290 | 287 | 280 | 291 | 281 | 287 | 3,402 | 368 | 3,770 |
| 26 | 775.7 | Miscellaneous Expenses | 713 | 651 | 722 | 715 | 718 | 709 | 729 | 721 | 702 | 730 | 704 | 720 | 8,534 | 493 | 9,026 |
| 27 | | **TOTAL SEWER ALLOCATED CUST ACCTS EXP.** | 3,953 | 3,608 | 4,003 | 3,971 | 3,984 | 3,930 | 4,040 | 3,997 | 3,895 | 4,046 | 3,903 | 3,990 | 47,318 | 4,204 | 51,522 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

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

FPSC
Schedule: B-6(S)
Page 5 of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.8 | Salaries & Wages - Employees | 5,608 | 5,382 | 5,845 | 5,832 | 5,745 | 5,674 | 5,726 | 5,734 | 5,661 | 5,786 | 5,579 | 5,685 | 68,237 | 5,287 | 73,523 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 1,401 | 1,345 | 1,461 | 1,457 | 1,436 | 1,418 | 1,431 | 1,433 | 1,415 | 1,446 | 1,394 | 1,416 | 17,052 | 509 | 17,561 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 94 | 91 | 98 | 98 | 97 | 95 | 96 | 96 | 95 | 97 | 94 | 95 | 1,148 | 155 | 1,303 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 257 | 247 | 268 | 267 | 263 | 260 | 262 | 263 | 259 | 265 | 256 | 260 | 3,127 | 671 | 3,798 |
| 10 | 731.8 | Contractual Services - Eng. | 43 | 41 | 45 | 45 | 44 | 44 | 44 | 44 | 43 | 44 | 43 | 43 | 523 | 0 | 523 |
| 11 | 732.8 | Contractual Services - Acct. | 228 | 219 | 238 | 238 | 234 | 231 | 233 | 234 | 231 | 236 | 227 | 231 | 2,779 | 0 | 2,779 |
| 12 | 733.8 | Contractual Services - Legal | 138 | 132 | 143 | 143 | 141 | 139 | 141 | 141 | 139 | 142 | 137 | 139 | 1,675 | 0 | 1,675 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 355 | 341 | 370 | 369 | 364 | 359 | 362 | 363 | 358 | 366 | 353 | 359 | 4,319 | 2,014 | 6,333 |
| 15 | 741.8 | Rental of Real Building/Real Property | 204 | 196 | 213 | 212 | 209 | 207 | 209 | 209 | 206 | 211 | 203 | 206 | 2,485 | 389 | 2,874 |
| 16 | 742.8 | Rental of Equipment | 9 | 9 | 10 | 10 | 10 | 9 | 10 | 10 | 9 | 10 | 9 | 9 | 114 | 68 | 181 |
| 17 | 750.8 | Transportation Expense | 100 | 96 | 104 | 104 | 102 | 101 | 102 | 102 | 101 | 103 | 99 | 101 | 1,215 | 60 | 1,275 |
| 18 | 756.8 | Insurance - Vehicle | 157 | 150 | 163 | 163 | 160 | 158 | 160 | 160 | 158 | 162 | 156 | 158 | 1,905 | 0 | 1,905 |
| 19 | 757.8 | Insurance - General Liability | 322 | 309 | 335 | 335 | 330 | 326 | 329 | 329 | 325 | 332 | 320 | 325 | 3,916 | 813 | 4,729 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 98 | 92 | 100 | 100 | 98 | 97 | 98 | 98 | 97 | 99 | 95 | 97 | 1,167 | 14 | 1,181 |
| 21 | 759.8 | Insurance - Other | 32 | 31 | 33 | 33 | 33 | 32 | 33 | 33 | 32 | 33 | 32 | 32 | 389 | 0 | 389 |
| 22 | 760.8 | Advertising Expense | 35 | 33 | 36 | 36 | 36 | 35 | 36 | 36 | 35 | 36 | 35 | 35 | 424 | 382 | 807 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 76 | 73 | 79 | 79 | 78 | 77 | 78 | 78 | 77 | 78 | 76 | 77 | 924 | 0 | 924 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 1,584 | 1,521 | 1,651 | 1,648 | 1,623 | 1,603 | 1,618 | 1,620 | 1,599 | 1,635 | 1,576 | 1,600 | 19,279 | 2,220 | 21,499 |
| 27 | | TOTAL SEWER ALLOCATED A & G EXPENSES | 10,739 | 10,307 | 11,194 | 11,169 | 11,002 | 10,867 | 10,966 | 10,980 | 10,840 | 11,080 | 10,563 | 10,848 | 130,676 | 12,581 | 143,258 |

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Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

**FPSC**
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | |
| Line No. | Account No. | Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 149,545 | 8,778 | (9,775) | 148,549 | 0 | 2,298 | 1,189 | 0 | 0 | 7,078 | 10,565 | 159,114 |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 | Employee Pensions & Benefits (1) | 37,137 | (14) | 0 | 37,122 | 0 | 574 | 297 | 0 | 0 | 0 | 871 | 37,994 |
| 4 | 710.1-.8 | Purchased Sewage Treatment | 920,348 | 0 | 0 | 920,348 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,348 |
| 5 | 711.1-.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.1-.8 | Purchased Power | 14,061 | 0 | (128) | 13,933 | 0 | 155 | 0 | 0 | 0 | 0 | 155 | 14,088 |
| 7 | 716.1-.8 | Fuel for Power Production | 190 | 4 | 0 | 194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 194 |
| 8 | 718.1-.8 | Chemicals | 1,700 | 33 | 0 | 1,733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,733 |
| 9 | 720.1-.8 | Materials & Supplies | 32,868 | 641 | (468) | 33,041 | 0 | 280 | 387 | 148 | 0 | 0 | 815 | 33,855 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 567 | 11 | (54) | 523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 523 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 3,009 | 59 | (288) | 2,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,779 |
| 12 | 733.1-.8 | Contractual Services - Legal | 1,813 | 35 | (174) | 1,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,675 |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 | Contractual Services - Other | 9,231 | 180 | (448) | 8,963 | 0 | 715 | 1,299 | 378 | 0 | 0 | 2,392 | 11,355 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 2,690 | 52 | (258) | 2,485 | 0 | 389 | 0 | 0 | 0 | 0 | 389 | 2,874 |
| 16 | 742.1-.8 | Rental of Equipment | 123 | 2 | (12) | 114 | 0 | 58 | 10 | 0 | 0 | 0 | 68 | 181 |
| 17 | 750.1-.8 | Transportation Expense | 5,813 | 113 | (227) | 5,699 | 0 | 182 | 0 | 0 | 0 | 0 | 182 | 5,881 |
| 18 | 756.1-.8 | Insurance - Vehicle | 2,062 | 40 | (198) | 1,905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,905 |
| 19 | 757.1-.8 | Insurance - General Liability | 4,240 | 83 | (406) | 3,916 | 0 | 813 | 0 | 0 | 0 | 0 | 813 | 4,729 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 2,675 | (135) | 0 | 2,540 | 0 | 39 | 0 | 0 | 0 | 0 | 39 | 2,579 |
| 21 | 759.1-.8 | Insurance - Other | 421 | 8 | (40) | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 389 |
| 22 | 760.1-.8 | Advertising Expense | 459 | 9 | (44) | 424 | 0 | 0 | 382 | 0 | 0 | 0 | 382 | 807 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,165 | 0 | (3,165) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,030 | 0 | (106) | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 924 |
| 25 | 770.1-.8 | Bad Debt Expense | 3,683 | 72 | (353) | 3,402 | 0 | 368 | 0 | 0 | 0 | 0 | 368 | 3,770 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 36,544 | 713 | (2,885) | 34,371 | 0 | 1,281 | 1,431 | 0 | 0 | 0 | 2,712 | 37,083 |
| 27 | | **TOTAL SEWER O & M EXPENSES** | 1,233,373 | 10,684 | (19,029) | 1,225,029 | 0 | 7,153 | 4,995 | 526 | 0 | 7,078 | 19,752 | 1,244,780 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6(S)
Page 7 0f 9
Preparer: Kimball
Recap Schedule B-2(S)

| Line No. | (1) Account No. and Name | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of Costs Due to Additional Customers | (5) 1996 Per Books O & M | (6) | (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) Total Adjustments | (13) Total Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| 1 | 701.1-.6 Salaries & Wages - Employees | 51,305 | 3,012 | 0 | 54,317 | 0 | 0 | 0 | 0 | 0 | 2,588 | 2,588 | 56,905 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 12,741 | 833 | 0 | 13,574 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,574 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 920,348 | 0 | 0 | 920,348 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 920,348 |
| 5 | 711.1-.6 Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.1-.6 Purchased Power | 12,700 | 0 | 0 | 12,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,700 |
| 7 | 716.1-.6 Fuel for Power Production | 190 | 4 | 0 | 194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 194 |
| 8 | 718.1-.6 Chemicals | 1,700 | 33 | 0 | 1,733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,733 |
| 9 | 720.1-.6 Materials & Supplies | 27,986 | 546 | 0 | 28,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,532 |
| 10 | 731.1-.6 Contractual Services - Eng. | 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 |
| 12 | 733.1-.6 Contractual Services - Legal | 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 |
| 14 | 735.1-.6 Contractual Services - Other | 4,555 | 89 | 0 | 4,644 | 0 | 0 | 0 | 378 | 0 | 0 | 378 | 5,022 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 3,439 | 67 | (0) | 3,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,506 |
| 18 | 756.1-.6 Insurance - Vehicle | 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 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 918 | 11 | 0 | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 929 |
| 21 | 759.1-.6 Insurance - Other | 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 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 6,433 | 125 | 0 | 6,558 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,558 |
| 27 | **TOTAL SEWER DIRECT O & M EXPENSES** | 1,042,315 | 4,719 | 0 | 1,047,034 | 0 | 0 | 0 | 378 | 0 | 2,588 | 2,966 | 1,050,000 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

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

FPSC
Schedule: B-6(S)
Page 8 0f 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT EXPENSES | | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.7 | Salaries & Wages - Employees | 27,101 | 1,591 | (2,696) | 25,996 | 0 | 1,451 | 0 | 0 | 0 | 1,239 | 2,690 | 28,686 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 6,730 | (234) | 0 | 6,496 | 0 | 363 | 0 | 0 | 0 | 0 | 363 | 6,859 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 94 | 0 | (9) | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 1,497 | 29 | (143) | 1,382 | 0 | 144 | 0 | 0 | 0 | 0 | 144 | 1,526 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 1,059 | 21 | (101) | 978 | 0 | 122 | 0 | 0 | 0 | 0 | 122 | 1,100 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 485 | (40) | 0 | 445 | 0 | 25 | 0 | 0 | 0 | 0 | 25 | 469 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 3,683 | 72 | (353) | 3,402 | 0 | 368 | 0 | 0 | 0 | 0 | 368 | 3,770 |
| 26 | 775.7 | Miscellaneous Expenses | 9,239 | 180 | (885) | 8,534 | 0 | 493 | 0 | 0 | 0 | 0 | 493 | 9,026 |
| 27 | | TOTAL SEWER O & M EXPENSES | 49,888 | 1,619 | (4,188) | 47,318 | 0 | 2,965 | 0 | 0 | 0 | 1,239 | 4,204 | 51,522 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.8 | Salaries & Wages - Employees | 71,139 | 4,176 | (7,078) | 68,237 | 0 | 846 | 1,189 | 0 | 0 | 3,251 | 5,287 | 73,523 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 17,666 | (614) | 0 | 17,052 | 0 | 212 | 297 | 0 | 0 | 0 | 509 | 17,561 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 1,267 | 0 | (119) | 1,148 | 0 | 155 | 0 | 0 | 0 | 0 | 155 | 1,303 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 3,395 | 66 | (324) | 3,127 | 0 | 136 | 387 | 148 | 0 | 0 | 671 | 3,798 |
| 10 | 731.8 | Contractual Services - Eng. | 567 | 11 | (54) | 523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 523 |
| 11 | 732.8 | Contractual Services - Acct. | 3,009 | 59 | (288) | 2,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,779 |
| 12 | 733.8 | Contractual Services - Legal | 1,813 | 35 | (174) | 1,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,675 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 4,676 | 91 | (448) | 4,319 | 0 | 715 | 1,299 | 0 | 0 | 0 | 2,014 | 6,333 |
| 15 | 741.8 | Rental of Real Building/Real Property | 2,690 | 52 | (258) | 2,485 | 0 | 389 | 0 | 0 | 0 | 0 | 389 | 2,874 |
| 16 | 742.8 | Rental of Equipment | 123 | 2 | (12) | 114 | 0 | 58 | 10 | 0 | 0 | 0 | 68 | 181 |
| 17 | 750.8 | Transportation Expense | 1,316 | 26 | (126) | 1,215 | 0 | 60 | 0 | 0 | 0 | 0 | 60 | 1,275 |
| 18 | 756.8 | Insurance - Vehicle | 2,062 | 40 | (198) | 1,905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,905 |
| 19 | 757.8 | Insurance - General Liability | 4,240 | 83 | (406) | 3,916 | 0 | 813 | 0 | 0 | 0 | 0 | 813 | 4,729 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 1,273 | (106) | 0 | 1,167 | 0 | 14 | 0 | 0 | 0 | 0 | 14 | 1,181 |
| 21 | 759.8 | Insurance - Other | 421 | 8 | (40) | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 389 |
| 22 | 760.8 | Advertising Expense | 459 | 9 | (44) | 424 | 0 | 0 | 382 | 0 | 0 | 0 | 382 | 807 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,165 | 0 | (3,165) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 1,030 | 0 | (106) | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 924 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 20,872 | 407 | (2,000) | 19,279 | 0 | 788 | 1,431 | 0 | 0 | 0 | 2,220 | 21,499 |
| 27 | | TOTAL SEWER O & M EXPENSES | 141,171 | 4,346 | (14,841) | 130,676 | 0 | 4,187 | 4,995 | 148 | 0 | 3,251 | 12,581 | 143,258 |

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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 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 1 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) Difference Amount (3 - 2) | (4) Difference % (4 / 2) |
|---|---|---|---|---|---|---|
| 1 | 701.1-.8 | Salaries & Wages - Employees | 149,545 | 159,114 | 9,569 | 6.40% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 37,137 | 37,994 | 857 | 2.31% |
| 4 | 710.1-.8 | Purchased Sewer | 920,348 | 920,348 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.8 | Purchased Power | 14,061 | 14,088 | 27 | 0.19% |
| 7 | 716.1-.8 | Fuel for Power Production | 190 | 194 | 4 | 1.95% |
| 8 | 718.1-.8 | Chemicals | 1,700 | 1,733 | 33 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 32,868 | 33,855 | 988 | 3.01% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 567 | 523 | (43) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 3,009 | 2,779 | (230) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 1,813 | 1,675 | (138) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 9,231 | 11,355 | 2,124 | 23.01% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 2,690 | 2,874 | 184 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 123 | 181 | 58 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 5,813 | 5,881 | 68 | 1.17% |
| 18 | 756.1-.8 | Insurance - Vehicle | 2,062 | 1,905 | (157) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 4,240 | 4,729 | 489 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 2,676 | 2,579 | (96) | (3.59%) |
| 21 | 759.1-.8 | Insurance - Other | 421 | 389 | (32) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 459 | 807 | 347 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,165 | 0 | (3,165) | (100.00%) |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,021 | 924 | (97) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 3,683 | 3,770 | 87 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 36,544 | 37,083 | 540 | 1.48% |
| 27 | | **TOTAL SEWER O & M EXPENSES** | 1,233,365 | 1,244,780 | 11,415 | 0.93% |
| 28 | | **TOTAL ( LESS ACCTS 766 & 767)** | 1,229,179 | 1,243,857 | 14,678 | 1.19% |

NOTE: See Volume II for variance explanations.

## 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)

| | (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 | 51,305 | 56,905 | 5,600 | 10.91% | |
| 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% | |
| 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% | |
| 8 | 718.1-.6 | Chemicals | 1,700 | 1,733 | 33 | 1.95% | |
| 9 | 720.1-.6 | Materials & Supplies | 27,986 | 28,532 | 546 | 1.95% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 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 3 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 % |
|---|---|---|---|---|---|---|
| 1 | 701.1-.7 | Salaries & Wages - Employees | 27,101 | 28,686 | 1,584 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 6,730 | 6,859 | 129 | 1.92% |
| 4 | 710.1-.7 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.7 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.7 | Purchased Power | 94 | 85 | (9) | (9.40%) |
| 7 | 716.1-.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.7 | Materials & Supplies | 1,497 | 1,526 | 29 | 1.97% |
| 10 | 731.1-.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 11 | 732.1-.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 12 | 733.1-.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 13 | 734.1-.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 15 | 741.1-.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 16 | 742.1-.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 17 | 750.1-.7 | Transportation Expense | 1,059 | 1,100 | 42 | 3.92% |
| 18 | 756.1-.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 19 | 757.1-.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 20 | 758.1-.7 | Insurance - Workman's Comp | 485 | 469 | (15) | (3.20%) |
| 21 | 759.1-.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 22 | 760.1-.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 23 | 766.1-.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 25 | 770.1-.7 | Bad Debt Expense | 3,683 | 3,770 | 87 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 9,239 | 9,026 | (212) | (2.30%) |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 49,888 | 51,522 | 1,634 | 3.28% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 49,888 | 51,522 | 1,634 | 3.28% |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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 % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 71,139 | 73,523 | 2,384 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 17,666 | 17,561 | (105) | (0.59%) |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.8 | Purchased Power | 1,267 | 1,303 | 36 | 2.86% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.8 | Materials & Supplies | 3,385 | 3,798 | 413 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 567 | 523 | (43) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 3,009 | 2,779 | (230) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 1,813 | 1,675 | (138) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 4,676 | 6,333 | 1,657 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 2,690 | 2,874 | 184 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 123 | 181 | 58 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 1,316 | 1,275 | (41) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 2,062 | 1,905 | (157) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 4,240 | 4,729 | 489 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 1,273 | 1,181 | (91) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 421 | 389 | (32) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 459 | 807 | 347 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 3,165 | 0 | (3,165) | (100.00%) |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 1,021 | 924 | (97) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 20,872 | 21,499 | 627 | 3.00% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 141,162 | 143,258 | 2,096 | 1.48% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 136,976 | 142,334 | 5,358 | 3.91% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## CONTRACTUAL SERVICES - 1996

**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: 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(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |

## ANALYSIS OF RATE CASE EXPENSE - 1996

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]

FPSC
Schedule: B-10(S)
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Messer, Vickers | Joe Cresse | $175 | 20,000 | Testimony - Rates |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $175 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |

| Line No. | Amortization of Rate Case Expense: | | (A) Total FPSC Filed | (B) Sewer |
|---|---|---|---|---|
| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | Prior Unamortized Rate Case Expense | | | |
| 50 | Charlotte | N/A | $2,653 | $0 |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 0 |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 0 |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 0 |
| 54 | | | 854,174 | 0 |
| 55 | Current Rate Case Expense | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 0 |
| 58 | | | 1,427,241 | 0 |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * |
| 60 | Annual Amortization | | $570,354 | $0 * |
| 61 | | | | |
| 62 | Method of Allocation Between Systems: | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * |
| 64 | % of Total | | 100.000000% | 0.000000% * |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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]

**FPSC**
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | **Maintenance projects greater than 2% of test year revenues per system** | | |
| Line No. | Date | Description | Total Sewer Cost | How often to repeat |
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

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

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

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

**Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.**

**For rate making purposes, the following are the items which are allocated in this filing:**

A-SCHEDULES (RATE BASE):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-2 (S) |
| (B) General Plant | Average No. of Customers (Total Company) | A-6 (S) |
| (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-10 (S) |
| (D) Working Capital | Average No. of Customers (Total Company) | A-17 (S) |
| (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-2 (S) |

B-SCHEDULES (INCOME STATEMENT):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-17 (S) |
| (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-6 (S) |
| (E) Property Taxes | Net Taxable Value | B-15 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

| Line No. | (1) | (2) 1996 Avg. Adj. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1996 DEPRECIATION EXPENSE Per Books | (6) 1996 DEPRECIATION EXPENSE Utility Adjustment | (7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense | (8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage | (9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount | (10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 352.1 Franchises | 1 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 32 | 3.13% | 0 | 0 | 0 | 5.00% | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 1,772,431 | 30 | 3.33% | 59,022 | 0 | 59,022 | 5.00% | 2,953 | 56,069 |
| 9 | 361.2 Collection Sewers - Gravity | 736,667 | 45 | 2.22% | 16,354 | 0 | 16,354 | 5.00% | 818 | 15,536 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 132,605 | 38 | 2.63% | 3,488 | 0 | 3,488 | 0.00% | 0 | 3,488 |
| 12 | 364.2 Flow Measuring Devices | 43,094 | 5 | 20.00% | 8,619 | 0 | 8,619 | 0.00% | 0 | 8,619 |
| 13 | 365.2 Flow Measuring Installation | 0 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 41,335 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 17 | 354.3 Structures & Improvements | (0) | 32 | 3.13% | 0 | 0 | 0 | 5.00% | 0 | 0 |
| 18 | 370.3 Receiving Wells | 7,698 | 30 | 3.33% | 256 | 0 | 256 | 5.00% | 13 | 243 |
| 19 | 371.3 Pumping Equipment | 162,837 | 18 | 5.56% | 9,054 | 0 | 9,054 | 5.00% | 453 | 8,601 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 5.00% | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 4,728 | 32 | 3.13% | 148 | 0 | 148 | 0.00% | 0 | 148 |
| 24 | 380.4 Treatment & Disposal | (1) | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 25 | 381.4 Plant Sewers | (0) | 35 | 2.86% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 30 | 3.33% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 7,209 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 73,505 | 40 | 2.50% | 1,838 | 0 | 1,838 | 0.00% | 0 | 1,838 |
| 31 | 390.5 Office Furniture & Equipment | 45,426 | 15 | 6.67% | 3,030 | 0 | 3,030 | 0.00% | 0 | 3,030 |
| 32 | 390.51 Computer Equipment | 120,920 | 6 | 16.67% | 20,157 | 0 | 20,157 | 0.00% | 0 | 20,157 |
| 33 | 391.5 Transportation Equipment | 69,760 | 6 | 16.67% | 11,629 | 0 | 11,629 | 0.00% | 0 | 11,629 |
| 34 | 392.5 Stores Equipment | 655 | 18 | 5.56% | 36 | 0 | 36 | 0.00% | 0 | 36 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 25,319 | 16 | 6.25% | 1,582 | 0 | 1,582 | 0.00% | 0 | 1,582 |
| 36 | 394.5 Laboratory Equipment | 22,960 | 15 | 6.67% | 1,531 | 0 | 1,531 | 0.00% | 0 | 1,531 |
| 37 | 395.5 Power Operated Equipment | 28,998 | 12 | 8.33% | 2,415 | 0 | 2,415 | 0.00% | 0 | 2,415 |
| 38 | 396.5 Communication Equipment | 13,157 | 10 | 10.00% | 1,316 | 0 | 1,316 | 0.00% | 0 | 1,316 |
| 39 | 397.5 Miscellaneous Equipment | 5,915 | 15 | 6.67% | 395 | 0 | 395 | 0.00% | 0 | 395 |
| 40 | 398.5 Other Tangible Plant | 11,135 | 10 | 10.00% | 1,113 | 0 | 1,113 | 0.00% | 0 | 1,113 |
| 41 | **INTANGIBLE PLANT** | 1 | | 0.00% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 42 | **COLLECTION PLANT** | 2,684,797 | | 3.26% | 87,483 | 0 | 87,483 | 4.31% | 3,771 | 83,712 |
| 43 | **SYSTEM PUMPING PLANT** | 211,870 | | 4.39% | 9,310 | 0 | 9,310 | 5.01% | 466 | 8,844 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,727 | | 3.13% | 148 | 0 | 148 | 0.00% | 0 | 148 |
| 45 | **GENERAL PLANT** | 424,958 | | 10.60% | 45,042 | 0 | 45,042 | 0.00% | 0 | 45,042 |
| 46 | **TOTAL DEPRECIATION EXPENSE** | 3,326,353 | | 4.27% | 141,983 | 0 | 141,983 | 2.98% | 4,237 | 137,746 |
| 47 | **LESS: AMORTIZATION OF CIAC** | | | | (4,742) | 0 | (4,742) | | 63 | (4,805) |
| 48 | **NET DEPRECIATION EXPENSE - SEWER** | | | | 137,241 | 0 | 137,241 | | 4,300 | 132,941 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules



7/11/95 4:21 PM B14S1.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

**FPSC**
Schedule: B-14(S)
Page 2 of 3
Preparer:
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | SEWER CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 13,251 | 18.33% | 2,429 | 0 | 2,429 | 0.00% | 0 | 2,429 |
| 2 | Line/Main Extension Fees | 0 | 3.16% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | Contributed Lines | 0 | 3.16% | 0 | 0 | 0 | 4.31% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | (37,228) | 3.39% | (1,262) | 0 | (1,262) | 5.01% | (63) | (1,199) |
| 5 | Service Installation Fees | 135,933 | 2.63% | 3,575 | 0 | 3,575 | 0.00% | 0 | 3,575 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 111,956 | | 4,742 | 0 | 4,742 | | (63) | 4,805 |

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

**FPSC**
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

| Line No. | (1) SEWER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 364.2 Flow Measuring Devices | 43,094 | 8,619 | 20.00% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 4,728 | 148 | 3.13% |
| 5 | 380.4 Treatment & Disposal | (1) | 0 | 0.00% |
| 6 | 381.4 Plant Sewers | (0) | 0 | 0.00% |
| 7 | 382.4 Outfall Sewer Lines | 0 | 0 | 0.00% |
| 8 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 9 | **COMPOSITE RATE** | 47,821 | 8,767 | 18.33% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 0 | 0 | 0.00% |
| 12 | 360.2 Collection Sewers - Force | 1,772,431 | 59,022 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 736,667 | 16,354 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 16 | 354.3 Structures & Improvements | (0) | 0 | 0.00% |
| 17 | 370.3 Receiving Wells | 7,698 | 256 | 3.33% |
| 18 | 371.3 Pumping Equipment | 162,837 | 9,054 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 20 | **COMPOSITE RATE** | 2,679,633 | 84,686 | 3.16% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 132,605 | 3,488 | 2.63% |
| 23 | **COMPOSITE RATE** | 132,605 | 3,488 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 47,821 | 8,767 | 18.33% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 2,679,633 | 84,686 | 3.16% |
| 27 | Service Installation Fees (Line 23) | 132,605 | 3,488 | 2.63% |
| 28 | **COMPOSITE RATE** | 2,860,059 | 96,941 | 3.39% |

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.


Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1996 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 53,544 | 0 | 53,544 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 11,884 | 845 | 12,729 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 11,884 | 845 | 12,729 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 24,118 | 0 | 24,118 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 24,118 | 0 | 24,118 | | |
| 10 | Non-used & Useful Percent | | | 4.09% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (986) | (986) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 24,118 | (986) | 23,132 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 89,545 | (141) | 89,405 | | B-2(S)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

## SCHEDULE OF SEWER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Hillsborough / Seaboard**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
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]

**FPSC**
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

| | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | | 1996 INCOME TAXES | | | |
| Line No. | ITEM | Per Books | Utility Test Year Adjustments | Adjusted Test Year | Supporting Schedules |
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 1,189,861 | 0 | 1,189,861 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 1,225,029 | 19,752 | 1,244,780 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 132,941 | 0 | 132,941 | B-14(S) |
| 6 | Amortization | 0 | 131,328 | 131,328 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 89,545 | 53,403 | 142,948 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 1,447,515 | 204,483 | 1,651,998 | |
| 9 | **PRE-TAX OPERATING INCOME** | (257,654) | (204,483) | (462,137) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (257,654) | (204,483) | (462,137) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 3,408,404 | (13) | 3,408,391 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 180,305 | (1) | 180,304 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (437,959) | (204,482) | (642,441) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-2(S)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (168,943) | (78,879) | (247,822) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 5,057 | 0 | 5,057 | C-1(S) |
| 22 | Investment Tax Credit | 718 | 0 | 718 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (174,718) | (78,879) | (253,597) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (S) | |
| 2 | Last Authorized Amortization Rate | 2.50% | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | A-20 (S) |
| 4 | Less: Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-2 (S) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Expense (%) | 2.98% | 0.00% | 2.98% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |

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## SCHEDULE OF SEWER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) 1996 AVERAGE RATE BASE Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Utility Plant in Service | 11,038,261 | 0 | 11,038,261 | A-6 (S) |
| 2 | Utility Land & Land Rights | 59,710 | 39,035 | 98,745 | A-6 (S) |
| 3 | Non-Used and Useful | (560,461) | 0 | (560,461) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (3,622,011) | 29,182 | (3,592,829) | A-10 (S) |
| 6 | CIAC | (4,061,595) | 0 | (4,061,595) | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 956,348 | 0 | 956,348 | A-14 (S) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (S) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (S) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (39,805) | 0 | (39,805) | Vol. II |
| 13 | Deferred Taxes | 325,424 | 0 | 325,424 | C-7 (S) |
| 14 | Working Capital Allowance | 230,582 | 0 | 230,582 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 4,326,453 | 68,217 | 4,394,670 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (S)

Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-6 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 0 | 0 | |
| 8 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-6 (S) |
| 9 | 1. Used and Useful land adjustment | 39,035 | 39,035 | |
| 10 | | | | |
| 11 | 2. | 0 | 0 | |
| 12 | | | | |
| 13 | | | | |
| 14 | | 39,035 | 39,035 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (S) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | | | |
| 21 | | 0 | 0 | |
| 22 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 23 | 1. | 0 | 0 | |
| 24 | | | | |
| 25 | 2. | 0 | 0 | |
| 26 | | | | |
| 27 | | | | |
| 28 | | 0 | 0 | |
| 29 | **E. ACCUMULATED DEPRECIATION:** | | | A-10 (S) |
| 30 | 1. N/A | 0 | 0 | |
| 31 | | | | |
| 32 | 2. N/A | 0 | 0 | |
| 33 | | | | |
| 34 | 3. Accum Depreciation reduction related to NU&U Mains | 29,182 | 29,182 | |
| 35 | | 29,182 | 29,182 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **SUBTOTAL** | 68,217 | 68,217 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

**FPSC**
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC:** | | | A-14 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION:** | | | A-16 (S) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES:** | | | C-6 (S) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE:** | | | A-17 (S) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **M. OTHER** | | | A-21(S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | 0 | 0 | |
| 41 | | | | |
| 42 | **TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS** | 68,217 | 68,217 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 0 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 0 |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | | 7,502,939 |
| 10 | Utility Adjustment to ordered balance (1) | | 180,009 |
| 11 | 1992 Additions | | 229,252 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 229,252 |
| 15 | **12/31/92 Balance** | | 7,912,200 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 326,227 |
| 19 | 1993 Retirements | | 8,500 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | (86,253) |
| 21 | 1993 Net Additions | | 231,473 |
| 22 | **12/31/93 Balance** | | 8,143,674 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 1,370,563 |
| 26 | 1994 Retirements | | 31,756 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 1,338,807 |
| 29 | **12/31/94 Balance** | | 9,482,481 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (6,411) |
| 32 | 1995 Additions | | 1,321,778 |
| 33 | 1995 Retirements | | 67,715 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 1,254,063 |
| 36 | **12/31/95 Balance** | | 10,730,133 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (59,853) |
| 39 | 1996 Additions | | 4,395,325 |
| 40 | 1996 Retirements | | 73,677 |
| 41 | 1996 Adjustments | | 39,035 |
| 42 | 1996 Net Additions | | 4,360,683 |
| 43 | **12/31/96 Balance** | | 15,030,963 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

**FPSC**
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 5,175 | 0 | 0 | 0 | 5,175 | 0 | 5,175 | 5,175 | 0 | 5,175 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 40,867 | 0 | 0 | 0 | 40,867 | 39,035 | 79,902 | 40,867 | 39,035 | 79,902 |
| 7 | 354.2 Structures & Improvements | 3,999 | 0 | 0 | 0 | 3,999 | 0 | 3,999 | 3,999 | 0 | 3,999 |
| 8 | 360.2 Collection Sewers - Force | 398,164 | 818,563 | 0 | 818,563 | 1,216,727 | 0 | 1,216,727 | 461,131 | 0 | 461,131 |
| 9 | 361.2 Collection Sewers - Gravity | 2,821,996 | 0 | 0 | 0 | 2,821,996 | 0 | 2,821,996 | 2,821,996 | 0 | 2,821,996 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 769,541 | 0 | 0 | 0 | 769,541 | 0 | 769,541 | 769,541 | 0 | 769,541 |
| 12 | 364.2 Flow Measuring Devices | 3,844 | 0 | 0 | 0 | 3,844 | 0 | 3,844 | 3,844 | 0 | 3,844 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 376,166 | 0 | 0 | 0 | 376,166 | 0 | 376,166 | 376,166 | 0 | 376,166 |
| 19 | 371.3 Pumping Equipment | 1,198,873 | 126,140 | (73,000) | 53,140 | 1,252,013 | 0 | 1,252,013 | 1,214,480 | 0 | 1,214,480 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 3,672 | 0 | 0 | 0 | 3,672 | 0 | 3,672 | 3,672 | 0 | 3,672 |
| 23 | 354.4 Structures & Improvements | 1,397,887 | 59,500 | 0 | 59,500 | 1,457,387 | 0 | 1,457,387 | 1,443,656 | 0 | 1,443,656 |
| 24 | 380.4 Treatment & Disposal | 2,145,374 | 3,310,014 | 0 | 3,310,014 | 5,455,388 | 0 | 5,455,388 | 2,399,991 | 0 | 2,399,991 |
| 25 | 381.4 Plant Sewers | 392,586 | 0 | 0 | 0 | 392,586 | 0 | 392,586 | 392,586 | 0 | 392,586 |
| 26 | 382.4 Outfall Sewer Lines | 203,497 | 0 | 0 | 0 | 203,497 | 0 | 203,497 | 203,497 | 0 | 203,497 |
| 27 | 389.4 Other Plant & Misc. Equipment | 63,173 | 0 | 0 | 0 | 63,173 | 0 | 63,173 | 63,173 | 0 | 63,173 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 15,170 | 0 | 0 | 0 | 15,170 | 0 | 15,170 | 15,170 | 0 | 15,170 |
| 30 | 354.5 Structures & Improvements | 154,244 | 1,304 | (677) | 627 | 154,871 | 0 | 154,871 | 154,669 | 0 | 154,669 |
| 31 | 390.5 Office Furniture & Equipment | 95,585 | 0 | 0 | 0 | 95,585 | 0 | 95,585 | 95,585 | 0 | 95,585 |
| 32 | 390.51 Computer Equipment | 225,199 | 48,306 | 0 | 48,306 | 273,505 | 0 | 273,505 | 254,439 | 0 | 254,439 |
| 33 | 391.5 Transportation Equipment | 142,860 | 6,490 | 0 | 6,490 | 149,350 | 0 | 149,350 | 146,789 | 0 | 146,789 |
| 34 | 392.5 Stores Equipment | 1,377 | 0 | 0 | 0 | 1,377 | 0 | 1,377 | 1,377 | 0 | 1,377 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 52,092 | 1,956 | 0 | 1,956 | 54,048 | 0 | 54,048 | 53,276 | 0 | 53,276 |
| 36 | 394.5 Laboratory Equipment | 47,384 | 1,534 | 0 | 1,534 | 48,918 | 0 | 48,918 | 48,312 | 0 | 48,312 |
| 37 | 395.5 Power Operated Equipment | 47,992 | 21,518 | 0 | 21,518 | 69,509 | 0 | 69,509 | 61,017 | 0 | 61,017 |
| 38 | 396.5 Communication Equipment | 27,685 | 0 | 0 | 0 | 27,685 | 0 | 27,685 | 27,685 | 0 | 27,685 |
| 39 | 397.5 Miscellaneous Equipment | 12,447 | 0 | 0 | 0 | 12,447 | 0 | 12,447 | 12,447 | 0 | 12,447 |
| 40 | 398.5 Other Tangible Plant | 23,430 | 0 | 0 | 0 | 23,430 | 0 | 23,430 | 23,430 | 0 | 23,430 |
| 41 | **INTANGIBLE PLANT** | 5,175 | 0 | 0 | 0 | 5,175 | 0 | 5,175 | 5,175 | 0 | 5,175 |
| 42 | **COLLECTION PLANT** | 4,038,411 | 818,563 | 0 | 818,563 | 4,856,974 | 39,035 | 4,896,009 | 4,101,378 | 39,035 | 4,140,413 |
| 43 | **SYSTEM PUMPING PLANT** | 1,575,039 | 126,140 | (73,000) | 53,140 | 1,628,179 | 0 | 1,628,179 | 1,590,646 | 0 | 1,590,646 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,206,190 | 3,369,514 | 0 | 3,369,514 | 7,575,704 | 0 | 7,575,704 | 4,506,575 | 0 | 4,506,575 |
| 45 | **GENERAL PLANT** | 845,465 | 81,108 | (677) | 80,431 | 925,896 | 0 | 925,896 | 894,196 | 0 | 894,196 |
| 46 | **TOTAL PLANT IN SERVICE** | 10,670,280 | 4,395,325 | (73,677) | 4,321,648 | 14,991,928 | 39,035 | 15,030,963 | 11,097,971 | 39,035 | 11,137,006 |
| 47 | **LAND & LAND RIGHTS** | 59,710 | 0 | 0 | 0 | 59,710 | 39,035 | 98,745 | 59,710 | 39,035 | 98,745 |
| 48 | **TOTAL PIS LESS LAND** | 10,610,570 | 4,395,325 | (73,677) | 4,321,648 | 14,932,218 | 0 | 14,932,218 | 11,038,261 | 0 | 11,038,261 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimbell
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 0 | 5,175 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 40,867 | 0 | 40,867 |
| 7 | 354.2 Structures & Improvements | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 3,999 | 0 | 3,999 |
| 8 | 360.2 Collection Sewers - Force | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 398,164 | 1,216,727 | 818,563 | 461,131 |
| 9 | 361.2 Collection Sewers - Gravity | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 2,821,996 | 0 | 2,821,996 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 769,541 | 0 | 769,541 |
| 12 | 364.2 Flow Measuring Devices | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 3,844 | 0 | 3,844 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 376,166 | 0 | 376,166 |
| 19 | 371.3 Pumping Equipment | 1,198,873 | 1,198,873 | 1,198,873 | 1,198,873 | 1,198,873 | 1,198,873 | 1,198,873 | 1,198,873 | 1,215,713 | 1,225,513 | 1,252,013 | 1,252,013 | 1,252,013 | 53,140 | 1,214,460 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 3,672 | 0 | 3,672 |
| 23 | 354.4 Structures & Improvements | 1,397,887 | 1,397,887 | 1,397,887 | 1,457,387 | 1,457,387 | 1,457,387 | 1,457,387 | 1,457,387 | 1,457,387 | 1,457,387 | 1,457,387 | 1,457,387 | 1,457,387 | 59,500 | 1,443,656 |
| 24 | 380.4 Treatment & Disposal | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 2,145,374 | 5,455,388 | 3,310,014 | 2,399,991 |
| 25 | 381.4 Plant Sewers | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 392,586 | 0 | 392,586 |
| 26 | 382.4 Outfall Sewer Lines | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 203,497 | 0 | 203,497 |
| 27 | 389.4 Other Plant & Misc. Equipment | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 63,173 | 0 | 63,173 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 15,170 | 0 | 15,170 |
| 30 | 354.5 Structures & Improvements | 154,244 | 154,761 | 154,801 | 154,908 | 154,929 | 154,950 | 154,400 | 154,421 | 154,443 | 154,549 | 154,652 | 154,764 | 154,871 | 627 | 154,669 |
| 31 | 390.5 Office Furniture & Equipment | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 95,585 | 0 | 95,585 |
| 32 | 390.51 Computer Equipment | 225,199 | 244,362 | 245,840 | 249,792 | 250,579 | 251,366 | 256,057 | 256,844 | 257,632 | 261,583 | 265,399 | 269,553 | 273,505 | 48,306 | 254,439 |
| 33 | 391.5 Transportation Equipment | 142,860 | 145,435 | 145,633 | 146,164 | 146,270 | 146,376 | 147,006 | 147,112 | 147,218 | 147,749 | 148,281 | 148,819 | 149,350 | 6,490 | 146,789 |
| 34 | 392.5 Stores Equipment | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 1,377 | 0 | 1,377 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 52,092 | 52,868 | 52,928 | 53,088 | 53,120 | 53,152 | 53,342 | 53,373 | 53,405 | 53,565 | 53,720 | 53,888 | 54,048 | 1,956 | 53,276 |
| 36 | 394.5 Laboratory Equipment | 47,384 | 47,992 | 48,039 | 48,165 | 48,190 | 48,215 | 48,364 | 48,389 | 48,414 | 48,539 | 48,660 | 48,792 | 48,918 | 1,534 | 48,312 |
| 37 | 395.5 Power Operated Equipment | 47,992 | 56,528 | 57,186 | 58,946 | 59,297 | 59,648 | 61,737 | 62,088 | 62,439 | 64,199 | 65,899 | 67,749 | 69,509 | 21,518 | 61,017 |
| 38 | 396.5 Communication Equipment | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 27,685 | 0 | 27,685 |
| 39 | 397.5 Miscellaneous Equipment | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 12,447 | 0 | 12,447 |
| 40 | 398.5 Other Tangible Plant | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 23,430 | 0 | 23,430 |
| 41 | **INTANGIBLE PLANT** | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 0 | 5,175 |
| 42 | **COLLECTION PLANT** | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,038,411 | 4,856,974 | 818,563 | 4,101,378 |
| 43 | **SYSTEM PUMPING PLANT** | 1,575,039 | 1,575,039 | 1,575,039 | 1,575,039 | 1,575,039 | 1,575,039 | 1,575,039 | 1,575,039 | 1,591,879 | 1,601,679 | 1,628,179 | 1,628,179 | 1,628,179 | 53,140 | 1,590,646 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,206,190 | 4,206,190 | 4,206,190 | 4,265,690 | 4,265,690 | 4,265,690 | 4,265,690 | 4,265,690 | 4,265,690 | 4,265,690 | 4,265,690 | 4,265,690 | 7,575,704 | 3,369,514 | 4,506,575 |
| 45 | **GENERAL PLANT** | 845,465 | 877,641 | 880,122 | 886,757 | 888,079 | 889,401 | 896,600 | 897,922 | 899,244 | 905,879 | 912,286 | 919,261 | 925,896 | 80,431 | 894,196 |
| 46 | **TOTAL PLANT IN SERVICE** | 10,670,280 | 10,702,455 | 10,704,937 | 10,771,072 | 10,772,394 | 10,773,716 | 10,780,915 | 10,782,237 | 10,800,399 | 10,816,833 | 10,849,741 | 10,856,716 | 14,991,928 | 4,321,648 | 11,097,971 |
| 47 | **LAND & LAND RIGHTS** | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 59,710 | 0 | 59,710 |
| 48 | **TOTAL PIS LESS LAND** | 10,610,570 | 10,642,745 | 10,645,227 | 10,711,362 | 10,712,684 | 10,714,006 | 10,721,205 | 10,722,527 | 10,740,689 | 10,757,123 | 10,790,031 | 10,797,006 | 14,932,218 | 4,321,648 | 11,038,261 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818,563 | 818,563 | 62,966 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,840 | 9,800 | 26,500 | 0 | 0 | 53,140 | 15,608 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 59,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59,500 | 45,769 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,310,014 | 3,310,014 | 254,616 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 517 | 40 | 107 | 21 | 21 | (550) | 21 | 21 | 107 | 103 | 112 | 107 | 627 | 425 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 19,163 | 1,478 | 3,951 | 787 | 787 | 4,690 | 787 | 787 | 3,951 | 3,816 | 4,154 | 3,951 | 48,306 | 29,240 |
| 33 | 391.5 Transportation Equipment | 2,575 | 199 | 531 | 106 | 106 | 630 | 106 | 106 | 531 | 513 | 558 | 531 | 6,490 | 3,929 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 776 | 60 | 160 | 32 | 32 | 190 | 32 | 32 | 160 | 155 | 168 | 160 | 1,956 | 1,184 |
| 36 | 394.5 Laboratory Equipment | 609 | 47 | 125 | 25 | 25 | 149 | 25 | 25 | 125 | 121 | 132 | 125 | 1,534 | 929 |
| 37 | 395.5 Power Operated Equipment | 8,536 | 658 | 1,760 | 351 | 351 | 2,089 | 351 | 351 | 1,760 | 1,700 | 1,851 | 1,760 | 21,518 | 13,025 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818,563 | 818,563 | 62,966 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,840 | 9,800 | 26,500 | 0 | 0 | 53,140 | 15,608 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 59,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,310,014 | 3,369,514 | 300,385 |
| 45 | **GENERAL PLANT** | 32,175 | 2,482 | 6,635 | 1,322 | 1,322 | 7,199 | 1,322 | 1,322 | 6,635 | 6,408 | 6,975 | 6,635 | 80,431 | 48,732 |
| 46 | **TOTAL NET ADDITIONS** | 32,175 | 2,482 | 66,135 | 1,322 | 1,322 | 7,199 | 1,322 | 18,162 | 16,435 | 32,908 | 6,975 | 4,135,212 | 4,321,648 | 427,691 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 32,175 | 2,482 | 66,135 | 1,322 | 1,322 | 7,199 | 1,322 | 18,162 | 16,435 | 32,908 | 6,975 | 4,135,212 | 4,321,648 | 427,691 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818,563 | 818,563 | 62,966 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,840 | 23,800 | 59,500 | 0 | 0 | 126,140 | 37,531 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 59,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59,500 | 45,769 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,310,014 | 3,310,014 | 254,616 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 517 | 40 | 107 | 21 | 21 | 127 | 21 | 21 | 107 | 103 | 112 | 107 | 1,304 | 789 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 19,163 | 1,478 | 3,951 | 787 | 787 | 4,690 | 787 | 787 | 3,951 | 3,816 | 4,154 | 3,951 | 48,306 | 29,240 |
| 33 | 391.5 Transportation Equipment | 2,575 | 199 | 531 | 106 | 106 | 630 | 106 | 106 | 531 | 513 | 558 | 531 | 6,490 | 3,929 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 776 | 60 | 160 | 32 | 32 | 190 | 32 | 32 | 160 | 155 | 168 | 160 | 1,956 | 1,184 |
| 36 | 394.5 Laboratory Equipment | 609 | 47 | 125 | 25 | 25 | 149 | 25 | 25 | 125 | 121 | 132 | 125 | 1,534 | 929 |
| 37 | 395.5 Power Operated Equipment | 8,536 | 658 | 1,760 | 351 | 351 | 2,089 | 351 | 351 | 1,760 | 1,700 | 1,851 | 1,760 | 21,518 | 13,025 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818,563 | 818,563 | 62,966 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,840 | 23,800 | 59,500 | 0 | 0 | 126,140 | 37,531 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 59,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,310,014 | 3,369,514 | 300,385 |
| 45 | **GENERAL PLANT** | 32,175 | 2,482 | 6,635 | 1,322 | 1,322 | 7,876 | 1,322 | 1,322 | 6,635 | 6,408 | 6,975 | 6,635 | 81,108 | 49,096 |
| 46 | **TOTAL GROSS ADDITIONS** | 32,175 | 2,482 | 66,135 | 1,322 | 1,322 | 7,876 | 1,322 | 44,162 | 30,435 | 65,908 | 6,975 | 4,135,212 | 4,395,325 | 449,978 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 32,175 | 2,482 | 66,135 | 1,322 | 1,322 | 7,876 | 1,322 | 44,162 | 30,435 | 65,908 | 6,975 | 4,135,212 | 4,395,325 | 449,978 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY RETIREMENTS / AVERAGE**

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,000 | 14,000 | 33,000 | 0 | 0 | 73,000 | 21,923 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 360.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 361.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 362.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 0 | 0 | 0 | 0 | 0 | 677 | 364 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,000 | 14,000 | 33,000 | 0 | 0 | 73,000 | 21,923 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 0 | 0 | 0 | 0 | 0 | 677 | 364 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 26,000 | 14,000 | 33,000 | 0 | 0 | 73,677 | 22,287 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 26,000 | 14,000 | 33,000 | 0 | 0 | 73,677 | 22,287 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 39,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,035 | 39,035 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 39,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,035 | 39,035 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL ADJUSTMENTS** | 39,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,035 | 39,035 |
| 47 | **LAND & LAND RIGHTS** | 39,035 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39,035 | 39,035 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

| Line No. | (1) Account No. and Name | (2) Average Adjusted Utility Balance A-6(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 5,175 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 79,902 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 3,999 | 7.05% | 282 |
| 8 | 360.2 Collection Sewers - Force | 461,131 | 7.05% | 32,495 |
| 9 | 361.2 Collection Sewers - Gravity | 2,821,996 | 7.05% | 198,863 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 769,541 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 3,844 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 7.05% | 0 |
| 18 | 370.3 Receiving Wells | 376,166 | 7.05% | 26,508 |
| 19 | 371.3 Pumping Equipment | 1,214,480 | 7.05% | 85,583 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 7.05% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 3,672 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 1,443,656 | 12.84% | 185,400 |
| 24 | 380.4 Treatment & Disposal | 2,399,991 | 12.50% (1) | 299,999 |
| 25 | 381.4 Plant Sewers | 392,586 | 12.84% | 50,417 |
| 26 | 382.4 Outfall Sewer Lines | 203,497 | 6.19% (1) | 12,596 |
| 27 | 389.4 Other Plant & Misc. Equipment | 63,173 | 12.84% | 8,113 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 15,170 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 154,669 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 95,585 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 254,439 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 146,789 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 1,377 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 53,276 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 48,312 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 61,017 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 27,685 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 12,447 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 23,430 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 5,175 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 4,140,413 | 5.59% | 231,640 |
| 43 | **SYSTEM PUMPING PLANT** | 1,590,646 | 7.05% | 112,091 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,506,575 | 12.35% | 556,525 |
| 45 | **GENERAL PLANT** | 894,196 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 11,137,006 | 8.08% | 900,256 |
| 47 | **LAND & LAND RIGHTS** | 98,745 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 11,038,261 | 8.16% | 900,256 |

Note:
1. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 900,256 | 0 | 900,256 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (272,770) | 0 | (272,770) | A-10 (S) |
| 4 | CIAC | (82,513) | 0 | (82,513) | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 15,488 | 0 | 15,488 | A-14 (S) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 7 | Other | 0 | 0 | 0 | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 560,461 | 0 | 560,461 | |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Accum Depr Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 0 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 0 |
| 5 | 1991 Retirements | | 0 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 0 |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | | 2,517,058 |
| 10 | Utility Adjustment to ordered balance (1) | | (219,465) |
| 11 | 1992 Additions | | 188,649 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 188,649 |
| 15 | **12/31/92 Balance** | | 2,486,241 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 228,147 |
| 19 | 1993 Retirements | | 8,500 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 38,906 |
| 21 | 1993 Net Additions | | 258,553 |
| 22 | **12/31/93 Balance** | | 2,744,794 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 352,554 |
| 26 | 1994 Retirements | | 26,020 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 326,534 |
| 29 | **12/31/94 Balance** | | 3,071,328 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (2,847) |
| 32 | 1995 Additions | | 423,549 |
| 33 | 1995 Retirements | | 67,715 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 355,834 |
| 36 | **12/31/95 Balance** | | 3,424,315 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (17,135) |
| 39 | 1996 Additions | | 474,240 |
| 40 | 1996 Retirements | | 73,677 |
| 41 | 1996 Adjustments | | (29,182) |
| 42 | 1996 Net Additions | | 371,381 |
| 43 | **12/31/96 Balance** | | 3,778,561 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) 1996 ACCUMULATED DEPRECIATION Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) 1996 AVERAGE BALANCE Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1,021 | 129 | 1,150 | 0 | 1,150 | 1,085 | 0 | 1,085 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 508 | 125 | 633 | 0 | 633 | 571 | 0 | 571 |
| 8 | 360.2 Collection Sewers - Force | 55,903 | 15,356 | 71,259 | 0 | 71,259 | 63,581 | 0 | 63,581 |
| 9 | 361.2 Collection Sewers - Gravity | 1,017,549 | 62,648 | 1,080,197 | -29182 | 1,051,015 | 1,048,873 | (29,182) | 1,019,691 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 197,405 | 20,239 | 217,644 | 0 | 217,644 | 207,524 | 0 | 207,524 |
| 12 | 364.2 Flow Measuring Devices | 1,948 | 769 | 2,717 | 0 | 2,717 | 2,333 | 0 | 2,333 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 1,431 | 0 | 1,431 | 0 | 1,431 | 1,431 | 0 | 1,431 |
| 18 | 370.3 Receiving Wells | 55,734 | 12,526 | 68,260 | 0 | 68,260 | 61,997 | 0 | 61,997 |
| 19 | 371.3 Pumping Equipment | 555,223 | (5,475) | 549,748 | 0 | 549,748 | 567,062 | 0 | 567,062 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 411,789 | 45,186 | 456,975 | 0 | 456,975 | 434,382 | 0 | 434,382 |
| 24 | 380.4 Treatment & Disposal | 567,426 | 133,439 | 700,865 | 0 | 700,865 | 634,145 | 0 | 634,145 |
| 25 | 381.4 Plant Sewers | 93,668 | 11,228 | 104,896 | 0 | 104,896 | 99,282 | 0 | 99,282 |
| 26 | 382.4 Outfall Sewer Lines | 30,543 | 6,776 | 37,319 | 0 | 37,319 | 33,931 | 0 | 33,931 |
| 27 | 389.4 Other Plant & Misc. Equipment | 14,295 | 3,512 | 17,807 | 0 | 17,807 | 16,051 | 0 | 16,051 |
| 28 | **GENERAL PLANT** | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 34,863 | 3,190 | 38,053 | 0 | 38,053 | 36,432 | 0 | 36,432 |
| 31 | 390.5 Office Furniture & Equipment | 44,055 | 6,376 | 50,431 | 0 | 50,431 | 47,243 | 0 | 47,243 |
| 32 | 390.51 Computer Equipment | 103,419 | 42,415 | 145,834 | 0 | 145,834 | 124,626 | 0 | 124,626 |
| 33 | 391.5 Transportation Equipment | 105,527 | 24,470 | 129,997 | 0 | 129,997 | 117,762 | 0 | 117,762 |
| 34 | 392.5 Stores Equipment | 467 | 77 | 544 | 0 | 544 | 506 | 0 | 506 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 26,956 | 3,330 | 30,286 | 0 | 30,286 | 28,621 | 0 | 28,621 |
| 36 | 394.5 Laboratory Equipment | 7,009 | 3,222 | 10,231 | 0 | 10,231 | 8,620 | 0 | 8,620 |
| 37 | 395.5 Power Operated Equipment | 48,972 | 5,083 | 54,055 | 0 | 54,055 | 51,513 | 0 | 51,513 |
| 38 | 396.5 Communication Equipment | 12,945 | 2,769 | 15,714 | 0 | 15,714 | 14,329 | 0 | 14,329 |
| 39 | 397.5 Miscellaneous Equipment | 3,130 | 830 | 3,960 | 0 | 3,960 | 3,545 | 0 | 3,545 |
| 40 | 398.5 Other Tangible Plant | 15,394 | 2,343 | 17,737 | 0 | 17,737 | 16,566 | 0 | 16,566 |
| 41 | **INTANGIBLE PLANT** | 1,021 | 129 | 1,150 | 0 | 1,150 | 1,085 | 0 | 1,085 |
| 42 | **COLLECTION PLANT** | 1,273,313 | 99,137 | 1,372,450 | (29,182) | 1,343,268 | 1,322,882 | (29,182) | 1,293,700 |
| 43 | **SYSTEM PUMPING PLANT** | 612,388 | 7,051 | 619,439 | 0 | 619,439 | 630,490 | 0 | 630,490 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,117,721 | 200,141 | 1,317,862 | 0 | 1,317,862 | 1,217,791 | 0 | 1,217,791 |
| 45 | **GENERAL PLANT** | 402,737 | 94,105 | 496,842 | 0 | 496,842 | 449,763 | 0 | 449,763 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 3,407,180 | 400,563 | 3,807,743 | (29,182) | 3,778,561 | 3,622,011 | (29,182) | 3,592,829 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 1,021 | 1,032 | 1,043 | 1,054 | 1,065 | 1,076 | 1,084 | 1,095 | 1,106 | 1,117 | 1,128 | 1,139 | 1,150 | 129 | 1,085 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 508 | 518 | 528 | 538 | 548 | 558 | 573 | 583 | 593 | 603 | 613 | 623 | 633 | 125 | 571 |
| 8 | 360.2 Collection Sewers - Force | 55,903 | 57,183 | 58,463 | 59,743 | 61,023 | 62,303 | 63,579 | 64,859 | 66,139 | 67,419 | 68,699 | 69,979 | 71,259 | 15,356 | 63,581 |
| 9 | 361.2 Collection Sewers - Gravity | 1,017,549 | 1,022,770 | 1,027,991 | 1,033,212 | 1,038,433 | 1,043,654 | 1,048,871 | 1,054,092 | 1,059,313 | 1,064,534 | 1,069,755 | 1,074,976 | 1,080,197 | 62,648 | 1,048,873 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 197,405 | 199,092 | 200,779 | 202,466 | 204,153 | 205,840 | 207,522 | 209,209 | 210,896 | 212,583 | 214,270 | 215,957 | 217,644 | 20,239 | 207,524 |
| 12 | 364.2 Flow Measuring Devices | 1,948 | 2,012 | 2,076 | 2,140 | 2,204 | 2,268 | 2,333 | 2,397 | 2,461 | 2,525 | 2,589 | 2,653 | 2,717 | 769 | 2,333 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 1,431 | 0 | 1,431 |
| 18 | 370.3 Receiving Wells | 55,734 | 56,778 | 57,822 | 58,866 | 59,910 | 60,954 | 61,996 | 63,040 | 64,084 | 65,128 | 66,172 | 67,216 | 68,260 | 12,526 | 61,997 |
| 19 | 371.3 Pumping Equipment | 555,223 | 560,850 | 566,477 | 572,104 | 577,731 | 583,358 | 588,986 | 594,613 | 574,240 | 565,867 | 538,494 | 544,121 | 549,748 | (5,475) | 567,062 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 411,789 | 415,555 | 419,321 | 423,087 | 426,853 | 430,619 | 434,379 | 438,145 | 441,911 | 445,677 | 449,443 | 453,209 | 456,975 | 45,186 | 434,382 |
| 24 | 380.4 Treatment & Disposal | 567,426 | 578,546 | 589,666 | 600,786 | 611,906 | 623,026 | 634,145 | 645,265 | 656,385 | 667,505 | 678,625 | 689,745 | 700,865 | 133,439 | 634,145 |
| 25 | 381.4 Plant Sewers | 93,668 | 94,604 | 95,540 | 96,476 | 97,412 | 98,348 | 99,280 | 100,216 | 101,152 | 102,088 | 103,024 | 103,960 | 104,896 | 11,228 | 99,282 |
| 26 | 382.4 Outfall Sewer Lines | 30,543 | 31,108 | 31,673 | 32,238 | 32,803 | 33,368 | 33,929 | 34,494 | 35,059 | 35,624 | 36,189 | 36,754 | 37,319 | 6,776 | 33,931 |
| 27 | 389.4 Other Plant & Misc. Equipment | 14,295 | 14,588 | 14,881 | 15,174 | 15,467 | 15,760 | 16,049 | 16,342 | 16,635 | 16,928 | 17,221 | 17,514 | 17,807 | 3,512 | 16,051 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 34,863 | 35,185 | 35,507 | 35,829 | 36,151 | 36,473 | 36,121 | 36,443 | 36,765 | 37,087 | 37,409 | 37,731 | 38,053 | 3,190 | 36,432 |
| 31 | 390.5 Office Furniture & Equipment | 44,055 | 44,586 | 45,117 | 45,648 | 46,179 | 46,710 | 47,245 | 47,776 | 48,307 | 48,838 | 49,369 | 49,900 | 50,431 | 6,376 | 47,243 |
| 32 | 390.51 Computer Equipment | 103,419 | 106,954 | 110,489 | 114,024 | 117,559 | 121,094 | 124,624 | 128,159 | 131,694 | 135,229 | 138,764 | 142,299 | 145,834 | 42,415 | 124,626 |
| 33 | 391.5 Transportation Equipment | 105,527 | 107,566 | 109,605 | 111,644 | 113,683 | 115,722 | 117,763 | 119,802 | 121,841 | 123,880 | 125,919 | 127,958 | 129,997 | 24,470 | 117,762 |
| 34 | 392.5 Stores Equipment | 467 | 473 | 479 | 485 | 491 | 497 | 508 | 514 | 520 | 526 | 532 | 538 | 544 | 77 | 506 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 26,956 | 27,234 | 27,512 | 27,790 | 28,068 | 28,346 | 28,618 | 28,896 | 29,174 | 29,452 | 29,730 | 30,008 | 30,286 | 3,330 | 28,621 |
| 36 | 394.5 Laboratory Equipment | 7,009 | 7,278 | 7,547 | 7,816 | 8,085 | 8,354 | 8,617 | 8,886 | 9,155 | 9,424 | 9,693 | 9,962 | 10,231 | 3,222 | 8,620 |
| 37 | 395.5 Power Operated Equipment | 48,972 | 49,396 | 49,820 | 50,244 | 50,668 | 51,092 | 51,511 | 51,935 | 52,359 | 52,783 | 53,207 | 53,631 | 54,055 | 5,083 | 51,513 |
| 38 | 396.5 Communication Equipment | 12,945 | 13,176 | 13,407 | 13,638 | 13,869 | 14,100 | 14,328 | 14,559 | 14,790 | 15,021 | 15,252 | 15,483 | 15,714 | 2,769 | 14,329 |
| 39 | 397.5 Miscellaneous Equipment | 3,130 | 3,199 | 3,268 | 3,337 | 3,406 | 3,475 | 3,546 | 3,615 | 3,684 | 3,753 | 3,822 | 3,891 | 3,960 | 830 | 3,545 |
| 40 | 398.5 Other Tangible Plant | 15,394 | 15,589 | 15,784 | 15,979 | 16,174 | 16,369 | 16,567 | 16,762 | 16,957 | 17,152 | 17,347 | 17,542 | 17,737 | 2,343 | 16,566 |
| 41 | **INTANGIBLE PLANT** | 1,021 | 1,032 | 1,043 | 1,054 | 1,065 | 1,076 | 1,084 | 1,095 | 1,106 | 1,117 | 1,128 | 1,139 | 1,150 | 129 | 1,085 |
| 42 | **COLLECTION PLANT** | 1,273,313 | 1,281,575 | 1,289,837 | 1,298,099 | 1,306,361 | 1,314,623 | 1,322,878 | 1,331,140 | 1,339,402 | 1,347,664 | 1,355,926 | 1,364,188 | 1,372,450 | 99,137 | 1,322,882 |
| 43 | **SYSTEM PUMPING PLANT** | 612,388 | 619,059 | 625,730 | 632,401 | 639,072 | 645,743 | 652,413 | 659,084 | 639,755 | 632,426 | 606,097 | 612,768 | 619,439 | 7,051 | 630,490 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,117,721 | 1,134,401 | 1,151,081 | 1,167,761 | 1,184,441 | 1,201,121 | 1,217,782 | 1,234,462 | 1,251,142 | 1,267,822 | 1,284,502 | 1,301,182 | 1,317,862 | 200,141 | 1,217,791 |
| 45 | **GENERAL PLANT** | 402,737 | 410,636 | 418,535 | 426,434 | 434,333 | 442,232 | 449,448 | 457,347 | 465,246 | 473,145 | 481,044 | 488,943 | 496,842 | 94,105 | 449,763 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 3,407,180 | 3,446,703 | 3,486,226 | 3,525,749 | 3,565,272 | 3,604,795 | 3,643,605 | 3,683,128 | 3,696,651 | 3,722,174 | 3,728,697 | 3,768,220 | 3,807,743 | 400,563 | 3,622,011 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 11 | 11 | 11 | 11 | 11 | 8 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 64 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 125 | 63 |
| 8 | 360.2 Collection Sewers - Force | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,276 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 15,356 | 7,678 |
| 9 | 361.2 Collection Sewers - Gravity | 5,221 | 5,221 | 5,221 | 5,221 | 5,221 | 5,217 | 5,221 | 5,221 | 5,221 | 5,221 | 5,221 | 5,221 | 62,648 | 31,324 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 1,687 | 1,687 | 1,687 | 1,687 | 1,687 | 1,682 | 1,687 | 1,687 | 1,687 | 1,687 | 1,687 | 1,687 | 20,239 | 10,119 |
| 12 | 364.2 Flow Measuring Devices | 64 | 64 | 64 | 64 | 64 | 65 | 64 | 64 | 64 | 64 | 64 | 64 | 769 | 385 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 1,044 | 1,044 | 1,044 | 1,044 | 1,044 | 1,042 | 1,044 | 1,044 | 1,044 | 1,044 | 1,044 | 1,044 | 12,526 | 6,263 |
| 19 | 371.3 Pumping Equipment | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,628 | 5,627 | (20,373) | (8,373) | (27,373) | 5,627 | 5,627 | (5,475) | 11,839 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 3,766 | 3,766 | 3,766 | 3,766 | 3,766 | 3,760 | 3,766 | 3,766 | 3,766 | 3,766 | 3,766 | 3,766 | 45,186 | 22,593 |
| 24 | 380.4 Treatment & Disposal | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 11,119 | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 133,439 | 66,719 |
| 25 | 381.4 Plant Sewers | 936 | 936 | 936 | 936 | 936 | 932 | 936 | 936 | 936 | 936 | 936 | 936 | 11,228 | 5,614 |
| 26 | 382.4 Outfall Sewer Lines | 565 | 565 | 565 | 565 | 565 | 561 | 565 | 565 | 565 | 565 | 565 | 565 | 6,776 | 3,388 |
| 27 | 389.4 Other Plant & Misc. Equipment | 293 | 293 | 293 | 293 | 293 | 289 | 293 | 293 | 293 | 293 | 293 | 293 | 3,512 | 1,756 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 322 | 322 | 322 | 322 | 322 | (352) | 322 | 322 | 322 | 322 | 322 | 322 | 3,190 | 1,569 |
| 31 | 390.5 Office Furniture & Equipment | 531 | 531 | 531 | 531 | 531 | 535 | 531 | 531 | 531 | 531 | 531 | 531 | 6,378 | 3,188 |
| 32 | 390.51 Computer Equipment | 3,535 | 3,535 | 3,535 | 3,535 | 3,535 | 3,530 | 3,535 | 3,535 | 3,535 | 3,535 | 3,535 | 3,536 | 42,415 | 21,207 |
| 33 | 391.5 Transportation Equipment | 2,039 | 2,039 | 2,039 | 2,039 | 2,039 | 2,041 | 2,039 | 2,039 | 2,039 | 2,039 | 2,039 | 2,039 | 24,470 | 12,235 |
| 34 | 392.5 Stores Equipment | 6 | 6 | 6 | 6 | 6 | 11 | 6 | 6 | 6 | 6 | 6 | 6 | 77 | 39 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 278 | 278 | 278 | 278 | 278 | 272 | 278 | 278 | 278 | 278 | 278 | 278 | 3,330 | 1,665 |
| 36 | 394.5 Laboratory Equipment | 269 | 269 | 269 | 269 | 269 | 263 | 269 | 269 | 269 | 269 | 269 | 269 | 3,222 | 1,611 |
| 37 | 395.5 Power Operated Equipment | 424 | 424 | 424 | 424 | 424 | 419 | 424 | 424 | 424 | 424 | 424 | 424 | 5,083 | 2,541 |
| 38 | 396.5 Communication Equipment | 231 | 231 | 231 | 231 | 231 | 228 | 231 | 231 | 231 | 231 | 231 | 231 | 2,769 | 1,384 |
| 39 | 397.5 Miscellaneous Equipment | 69 | 69 | 69 | 69 | 69 | 71 | 69 | 69 | 69 | 69 | 69 | 69 | 830 | 415 |
| 40 | 398.5 Other Tangible Plant | 195 | 195 | 195 | 195 | 195 | 198 | 195 | 195 | 195 | 195 | 195 | 195 | 2,343 | 1,172 |
| 41 | **INTANGIBLE PLANT** | 11 | 11 | 11 | 11 | 11 | 8 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 64 |
| 42 | **COLLECTION PLANT** | 8,262 | 8,262 | 8,262 | 8,262 | 8,262 | 8,255 | 8,262 | 8,262 | 8,262 | 8,262 | 8,262 | 8,262 | 99,137 | 49,569 |
| 43 | **SYSTEM PUMPING PLANT** | 6,671 | 6,671 | 6,671 | 6,671 | 6,671 | 6,670 | 6,671 | (19,329) | (7,329) | (26,329) | 6,671 | 6,671 | 7,051 | 18,102 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 16,680 | 16,680 | 16,680 | 16,680 | 16,680 | 16,661 | 16,680 | 16,680 | 16,680 | 16,680 | 16,680 | 16,680 | 200,141 | 100,070 |
| 45 | **GENERAL PLANT** | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,216 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 94,105 | 47,026 |
| 46 | **TOTAL NET ADDITIONS** | 39,523 | 39,523 | 39,523 | 39,523 | 39,523 | 38,810 | 39,523 | 13,523 | 25,523 | 6,523 | 39,523 | 39,523 | 400,563 | 214,831 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 11 | 11 | 11 | 11 | 11 | 8 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 64 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 125 | 63 |
| 8 | 360.2 Collection Sewers - Force | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,276 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 1,280 | 15,356 | 7,678 |
| 9 | 361.2 Collection Sewers - Gravity | 5,221 | 5,221 | 5,221 | 5,221 | 5,221 | 5,217 | 5,221 | 5,221 | 5,221 | 5,221 | 5,221 | 5,221 | 62,648 | 31,324 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 1,687 | 1,687 | 1,687 | 1,687 | 1,687 | 1,682 | 1,687 | 1,687 | 1,687 | 1,687 | 1,687 | 1,687 | 20,239 | 10,119 |
| 12 | 364.2 Flow Measuring Devices | 64 | 64 | 64 | 64 | 64 | 65 | 64 | 64 | 64 | 64 | 64 | 64 | 769 | 385 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 1,044 | 1,044 | 1,044 | 1,044 | 1,044 | 1,042 | 1,044 | 1,044 | 1,044 | 1,044 | 1,044 | 1,044 | 12,526 | 6,263 |
| 19 | 371.3 Pumping Equipment | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,628 | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 67,525 | 33,763 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 3,766 | 3,766 | 3,766 | 3,766 | 3,766 | 3,760 | 3,766 | 3,766 | 3,766 | 3,766 | 3,766 | 3,766 | 45,186 | 22,593 |
| 24 | 380.4 Treatment & Disposal | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 11,119 | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 11,120 | 133,439 | 66,719 |
| 25 | 381.4 Plant Sewers | 936 | 936 | 936 | 936 | 936 | 932 | 936 | 936 | 936 | 936 | 936 | 936 | 11,228 | 5,614 |
| 26 | 382.4 Outfall Sewer Lines | 565 | 565 | 565 | 565 | 565 | 561 | 565 | 565 | 565 | 565 | 565 | 565 | 6,776 | 3,388 |
| 27 | 389.4 Other Plant & Misc. Equipment | 293 | 293 | 293 | 293 | 293 | 289 | 293 | 293 | 293 | 293 | 293 | 293 | 3,512 | 1,756 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 322 | 322 | 322 | 322 | 322 | 325 | 322 | 322 | 322 | 322 | 322 | 322 | 3,867 | 1,934 |
| 31 | 390.5 Office Furniture & Equipment | 531 | 531 | 531 | 531 | 531 | 535 | 531 | 531 | 531 | 531 | 531 | 531 | 6,378 | 3,188 |
| 32 | 390.51 Computer Equipment | 3,535 | 3,535 | 3,535 | 3,535 | 3,535 | 3,530 | 3,535 | 3,535 | 3,535 | 3,535 | 3,535 | 3,535 | 42,415 | 21,207 |
| 33 | 391.5 Transportation Equipment | 2,039 | 2,039 | 2,039 | 2,039 | 2,039 | 2,041 | 2,039 | 2,039 | 2,039 | 2,039 | 2,039 | 2,039 | 24,470 | 12,235 |
| 34 | 392.5 Stores Equipment | 6 | 6 | 6 | 6 | 6 | 11 | 6 | 6 | 6 | 6 | 6 | 6 | 77 | 39 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 278 | 278 | 278 | 278 | 278 | 272 | 278 | 278 | 278 | 278 | 278 | 278 | 3,330 | 1,665 |
| 36 | 394.5 Laboratory Equipment | 269 | 269 | 269 | 269 | 269 | 263 | 269 | 269 | 269 | 269 | 269 | 269 | 3,222 | 1,611 |
| 37 | 395.5 Power Operated Equipment | 424 | 424 | 424 | 424 | 424 | 419 | 424 | 424 | 424 | 424 | 424 | 424 | 5,083 | 2,541 |
| 38 | 396.5 Communication Equipment | 231 | 231 | 231 | 231 | 231 | 228 | 231 | 231 | 231 | 231 | 231 | 231 | 2,769 | 1,384 |
| 39 | 397.5 Miscellaneous Equipment | 69 | 69 | 69 | 69 | 69 | 71 | 69 | 69 | 69 | 69 | 69 | 69 | 830 | 415 |
| 40 | 398.5 Other Tangible Plant | 195 | 195 | 195 | 195 | 195 | 198 | 195 | 195 | 195 | 195 | 195 | 195 | 2,343 | 1,172 |
| 41 | **INTANGIBLE PLANT** | 11 | 11 | 11 | 11 | 11 | 8 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 64 |
| 42 | **COLLECTION PLANT** | 8,262 | 8,262 | 8,262 | 8,262 | 8,262 | 8,255 | 8,262 | 8,262 | 8,262 | 8,262 | 8,262 | 8,262 | 99,137 | 49,569 |
| 43 | **SYSTEM PUMPING PLANT** | 6,671 | 6,671 | 6,671 | 6,671 | 6,671 | 6,670 | 6,671 | 6,671 | 6,671 | 6,671 | 6,671 | 6,671 | 80,051 | 40,026 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 16,680 | 16,680 | 16,680 | 16,680 | 16,680 | 16,661 | 16,680 | 16,680 | 16,680 | 16,680 | 16,680 | 16,680 | 200,141 | 100,070 |
| 45 | **GENERAL PLANT** | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,893 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 7,899 | 94,782 | 47,391 |
| 46 | **TOTAL GROSS ADDITIONS** | 39,523 | 39,523 | 39,523 | 39,523 | 39,523 | 39,487 | 39,523 | 39,523 | 39,523 | 39,523 | 39,523 | 39,523 | 474,240 | 237,120 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,000 | 14,000 | 33,000 | 0 | 0 | 73,000 | 21,923 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 0 | 0 | 0 | 0 | 0 | 677 | 364 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,000 | 14,000 | 33,000 | 0 | 0 | 73,000 | 21,923 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 0 | 0 | 0 | 0 | 0 | 677 | 364 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 26,000 | 14,000 | 33,000 | 0 | 0 | 73,677 | 22,287 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | (29,182) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (29,182) | (29,182) |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | (29,182) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (29,182) | (29,182) |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL UTILITY ADJUSTMENTS** | (29,182) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (29,182) | (29,182) |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
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Preparer: Kimball
Recap schedules: A-7(S)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-10(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 1,085 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 571 | 7.05% | 40 |
| 8 | 360.2 Collection Sewers - Force | 63,581 | 7.05% | 4,480 |
| 9 | 361.2 Collection Sewers - Gravity | 1,019,691 | 7.05% | 71,856 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 207,524 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 2,333 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 1,431 | 7.05% | 101 |
| 18 | 370.3 Receiving Wells | 61,997 | 7.05% | 4,369 |
| 19 | 371.3 Pumping Equipment | 567,062 | 7.05% | 39,960 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 7.05% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 434,382 | 12.84% | 55,785 |
| 24 | 380.4 Treatment & Disposal | 634,145 | 12.50% (1) | 79,268 |
| 25 | 381.4 Plant Sewers | 99,282 | 12.84% | 12,750 |
| 26 | 382.4 Outfall Sewer Lines | 33,931 | 6.19% (1) | 2,100 |
| 27 | 389.4 Other Plant & Misc. Equipment | 16,051 | 12.84% | 2,061 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 36,432 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 47,243 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 124,626 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 117,762 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 506 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 28,621 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 8,620 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 51,513 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 14,329 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 3,545 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 16,566 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 1,085 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 1,293,700 | 5.90% | 76,376 |
| 43 | **SYSTEM PUMPING PLANT** | 630,490 | 7.05% | 44,430 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 1,217,791 | 12.48% | 151,964 |
| 45 | **GENERAL PLANT** | 449,763 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 3,592,829 | 7.59% | 272,770 |

Note:
1. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 6 | | |
| 8 | **12/31/91 Balance** | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | 3,377,145 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 257,339 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 257,339 |
| 15 | **12/31/92 Balance** | 3,634,484 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 55,270 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 55,270 |
| 22 | **12/31/93 Balance** | 3,689,754 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 135,664 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 135,664 |
| 29 | **12/31/94 Balance** | 3,825,418 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 164,256 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 164,256 |
| 36 | **12/31/95 Balance** | 3,989,674 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 143,840 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 143,840 |
| 43 | **12/31/96 Balance** | 4,133,514 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 2,121,935 | 39,370 | 2,161,305 | (359,242) | 1,802,063 | 2,141,620 | (359,242) | 1,782,378 | 0.00% | 0 |
| 2 | Line/Main Extensions | 414,751 | 90,055 | 504,806 | 0 | 504,806 | 459,779 | 0 | 459,779 | 0.00% | 0 |
| 3 | Contributed Lines | 665,296 | 0 | 665,296 | 359,242 | 1,024,538 | 665,296 | 359,242 | 1,024,538 | 5.59% | 57,272 |
| 4 | Cont. Prpty Other than Lines | 358,035 | 0 | 358,035 | 0 | 358,035 | 358,035 | 0 | 358,035 | 7.05% | 25,241 |
| 5 | Service Installation Fees | 429,658 | 14,415 | 444,073 | 0 | 444,073 | 436,865 | 0 | 436,865 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 3,989,675 | 143,840 | 4,133,515 | 0 | 4,133,515 | 4,061,595 | 0 | 4,061,595 | 2.03% | 82,513 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-6 (page 7 of 7)

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Ending Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Net Additions | Average Balance 1996 |
| 1 | Plant Capacity Fees | 2,121,935 | 2,125,216 | 2,128,497 | 2,131,778 | 2,135,059 | 2,138,339 | 2,141,620 | 2,144,901 | 2,148,182 | 2,151,463 | 2,154,744 | 2,158,024 | 2,161,305 | 39,370 | 2,141,620 |
| 2 | Line/Main Extensions | 414,751 | 422,256 | 429,760 | 437,265 | 444,769 | 452,274 | 459,779 | 467,283 | 474,788 | 482,292 | 489,797 | 497,302 | 504,806 | 90,055 | 459,779 |
| 3 | Contributed Lines | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 665,296 | 0 | 665,296 |
| 4 | Cont. Prpty Other than Lines | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 358,035 | 0 | 358,035 |
| 5 | Service Installation Fees | 429,658 | 430,859 | 432,060 | 433,262 | 434,463 | 435,664 | 436,865 | 438,067 | 439,268 | 440,469 | 441,670 | 442,872 | 444,073 | 14,415 | 436,865 |
| 6 | **TOTAL SEWER CIAC** | 3,989,675 | 4,001,662 | 4,013,649 | 4,025,635 | 4,037,622 | 4,049,609 | 4,061,595 | 4,073,582 | 4,085,569 | 4,097,555 | 4,109,542 | 4,121,529 | 4,133,515 | 143,840 | 4,061,595 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 39,370 | 19,685 |
| 2 | Line/Main Extensions | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 90,055 | 45,028 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 14,415 | 7,208 |
| 6 | TOTAL | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 143,840 | 71,921 |

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## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 3,281 | 39,370 | 19,685 |
| 2 | Line/Main Extensions | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 7,505 | 90,055 | 45,028 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 1,201 | 14,415 | 7,208 |
| 6 | TOTAL | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 11,987 | 143,840 | 71,921 |

1060

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | (359,242) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (359,242) | (359,242) |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 359,242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 359,242 | 359,242 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | | |
| 23 | | |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |



Note: May not cross foot due to round ng.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | 0 |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 8 | **12/31/91 Balance** | 0 |
| 9 | **12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93** | 400,780 |
| 10 | Utility Adjustment to ordered balance (1) | 0 |
| 11 | 1992 Additions | 87,645 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 87,645 |
| 15 | **12/31/92 Balance** | 488,425 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 103,771 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 103,771 |
| 22 | **12/31/93 Balance** | 592,196 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 138,196 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 138,196 |
| 29 | **12/31/94 Balance** | 730,392 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 149,721 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 149,721 |
| 36 | **12/31/95 Balance** | 880,113 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 152,467 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 152,467 |
| 43 | **12/31/96 Balance** | 1,032,580 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 ACCUMULATED AMORTIZATION OF CIAC | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 434,985 | 79,494 | 514,479 | 0 | 514,479 | 474,732 | 0 | 474,732 | 0.00% | 0 |
| 2 | Line/Main Extensions | 63,378 | 14,897 | 78,275 | 0 | 78,275 | 70,827 | 0 | 70,827 | 0.00% | 0 |
| 3 | Contributed Lines | 103,038 | 33,195 | 136,233 | 0 | 136,233 | 119,636 | 0 | 119,636 | 5.93% | 7,094 |
| 4 | Cont. Prpty Other than Lines | 112,368 | 13,391 | 125,759 | 0 | 125,759 | 119,063 | 0 | 119,063 | 7.05% | 8,394 |
| 5 | Service Installation Fees | 166,345 | 11,490 | 177,835 | 0 | 177,835 | 172,090 | 0 | 172,090 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 880,114 | 152,467 | 1,032,581 | 0 | 1,032,581 | 956,348 | 0 | 956,348 | 1.62% | 15,488 |

Column:
(10) from Schedule A-10 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Ending Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Balance Per Books 12/31/96 | Net Additions | Average Balance 1996 |
| 1 | Plant Capacity Fees | 434,985 | 441,610 | 448,235 | 454,860 | 461,485 | 468,110 | 474,729 | 481,354 | 487,979 | 494,604 | 501,229 | 507,854 | 514,479 | 79,494 | 474,732 |
| 2 | Line/Main Extensions | 63,378 | 64,619 | 65,860 | 67,101 | 68,342 | 69,583 | 70,829 | 72,070 | 73,311 | 74,552 | 75,793 | 77,034 | 78,275 | 14,897 | 70,827 |
| 3 | Contributed Lines | 103,038 | 105,804 | 108,570 | 111,336 | 114,102 | 116,868 | 119,637 | 122,403 | 125,169 | 127,935 | 130,701 | 133,467 | 136,233 | 33,195 | 119,636 |
| 4 | Cont. Prpty Other than Lines | 112,368 | 113,484 | 114,600 | 115,716 | 116,832 | 117,948 | 119,063 | 120,179 | 121,295 | 122,411 | 123,527 | 124,643 | 125,759 | 13,391 | 119,063 |
| 5 | Service Installation Fees | 166,345 | 167,303 | 168,261 | 169,219 | 170,177 | 171,135 | 172,087 | 173,045 | 174,003 | 174,961 | 175,919 | 176,877 | 177,835 | 11,490 | 172,090 |
| 6 | TOTAL | 880,114 | 892,820 | 905,526 | 918,232 | 930,938 | 943,644 | 956,345 | 969,051 | 981,757 | 994,463 | 1,007,189 | 1,019,875 | 1,032,581 | 152,467 | 956,348 |

1066

7/12/95 10:08 AM A14S2.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 6,625 | 6,625 | 6,625 | 6,625 | 6,625 | 6,619 | 6,625 | 6,625 | 6,625 | 6,625 | 6,625 | 6,625 | 79,494 | 39,747 |
| 2 | Line/Main Extensions | 1,241 | 1,241 | 1,241 | 1,241 | 1,241 | 1,246 | 1,241 | 1,241 | 1,241 | 1,241 | 1,241 | 1,241 | 14,897 | 7,449 |
| 3 | Contributed Lines | 2,766 | 2,766 | 2,766 | 2,766 | 2,766 | 2,769 | 2,766 | 2,766 | 2,766 | 2,766 | 2,766 | 2,766 | 33,195 | 16,598 |
| 4 | Cont. Prpty Other than Lines | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,115 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 13,391 | 6,695 |
| 5 | Service Installation Fees | 958 | 958 | 958 | 958 | 958 | 952 | 958 | 958 | 958 | 958 | 958 | 958 | 11,490 | 5,745 |
| 6 | TOTAL | 12,706 | 12,706 | 12,706 | 12,706 | 12,706 | 12,701 | 12,706 | 12,706 | 12,706 | 12,706 | 12,706 | 12,706 | 152,467 | 76,234 |

1067

7/12/95 10:11 AM A14S3.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 6,625 | 6,625 | 6,625 | 6,625 | 6,625 | 6,619 | 6,625 | 6,625 | 6,625 | 6,625 | 6,625 | 6,625 | 79,494 | 39,747 |
| 2 | Line/Main Extensions | 1,241 | 1,241 | 1,241 | 1,241 | 1,241 | 1,246 | 1,241 | 1,241 | 1,241 | 1,241 | 1,241 | 1,241 | 14,897 | 7,449 |
| 3 | Contributed Lines | 2,766 | 2,766 | 2,766 | 2,766 | 2,766 | 2,769 | 2,766 | 2,766 | 2,766 | 2,766 | 2,766 | 2,766 | 33,195 | 16,598 |
| 4 | Cont Prpty Other than Lines | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,115 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 13,391 | 6,695 |
| 5 | Service Installation Fees | 958 | 958 | 958 | 958 | 958 | 952 | 958 | 958 | 958 | 958 | 958 | 958 | 11,490 | 5,745 |
| 6 | **TOTAL** | 12,706 | 12,706 | 12,706 | 12,706 | 12,706 | 12,701 | 12,706 | 12,706 | 12,706 | 12,706 | 12,706 | 12,706 | 152,467 | 76,234 |

1068

7/12/95 10:11 AM A14S4.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
### *MONTHLY RETIREMENTS / AVERAGE*

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: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

1069



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

1070



Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | Notes: | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | *Tax Credits - Zero Cost* | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% | (d) | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |



Note: May not cross foot due to round ng.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

| LINE NO. | PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Del Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park M. | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Par | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W &-S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washingtor | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbor | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

**FPSC**
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-?(S)

| Line No. | (1) Description | (2) Sewer Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 12.35% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | TOTAL CASH | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,483,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,406 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,348) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 82,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | TOTAL ASSETS | 15,864,181 | 16,303,260 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,669 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,708 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | TOTAL LIABILITIES | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,196 | 10,175,694 | 9,632,617 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | ASSETS - LIABILITIES | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

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## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,642 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | **GROSS UTILITY PLANT** | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,689) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | ***NET UTILITY PLANT*** | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,416 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,478) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | **INVESTMENT IN UTILITY PLANT** | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,266,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment In Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | **TOTAL OTHER INVESTMENTS** | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,613,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | **TOTAL CASH** | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |

1075



Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,898 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,855) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,698 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 5,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,682 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,942 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,061,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,857,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid in Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,335,458 | 11,005,458 | 11,282,458 | 12,288,458 | 13,160,458 | 9,989,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,718,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,649 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,438 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,671 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,821,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,487) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,839,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,865,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS BALANCE | | | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | 12/31/91 Balance Per Docket No. 920199-WS | | | 12/31/91 Balance Per Docket No. 920199-WS | 0 | |
| 1 | Order No. PSC-93-0423-FOF-WS Dated 3/22/93 | 0 | | Order No. PSC-93-0423-FOF-WS Dated 3/22/93 | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | | | xx/xx/xx Adjusted Balance | 0 | |
| 4 | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 Balance | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 Balance | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 Balance | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 Balance | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 Balance** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) | (4) |
|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS: | 1996 | Supporting Schedules | Recap Schedules |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 8.08% | A-6 (S) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Amortization - % | 7.59% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - SEWER - 1996
## DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE |
| 1 | **DEFERRED DEBITS** | | | |
| 2 | **12/31/95 Balance** | | | 0 |
| 3 | Jan | 0 | 0 | 0 |
| 4 | Feb | 0 | 0 | 0 |
| 5 | Mar | 0 | 0 | 0 |
| 6 | Apr | 0 | 0 | 0 |
| 7 | May | 0 | 0 | 0 |
| 8 | Jun | 0 | 0 | 0 |
| 9 | Jul | 0 | 0 | 0 |
| 10 | Aug | 0 | 0 | 0 |
| 11 | Sep | 0 | 0 | 0 |
| 12 | Oct | 0 | 0 | 0 |
| 13 | Nov | 0 | 0 | 0 |
| 14 | 12/31/96 Balance | 0 | 0 | 0 |
| 15 | **Total Amortization Expense 12/31/96** | | 0 | |
| 16 | **Average Rate Base Balance 12/31/96** | | | 0 |

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
*If amortization (line 8) is related to any amount other than an acquistion adjustment,* submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | | (2) | (3) | (4) | (5) | | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | | |
| 2 | Sewer Sales | 2,422,145 | 0 | 2,422,145 | 752,555 | | 3,174,700 | 31.07% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 2,422,145 | 0 | 2,422,145 | 752,555 | | 3,174,700 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | | |
| 6 | Operation and Maintenance | 1,135,695 | 46,413 | 1,182,108 | 0 | | 1,182,108 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 288,617 | 0 | 288,617 | 0 | | 288,617 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | | 0 | | B-18(S),A-21(S) |
| 9 | Taxes Other than Income | 186,588 | 2,485 | 189,073 | 33,865 | (A) | 222,938 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 205,204 | (62,300) | 142,904 | 277,235 | (B) | 420,139 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 1,816,104 | (13,402) | 1,802,702 | 311,100 | | 2,113,802 | | |
| 12 | **NET OPERATING INCOME** | 606,041 | 13,402 | 619,443 | 441,455 | | 1,060,898 | | |
| 13 | **RATE BASE** | 4,326,453 | 68,217 | 4,394,670 | | | 4,394,670 | | A-2(S) |
| 14 | **RATE OF RETURN** | 14.01% | | 14.10% | | | 24.14% | | D-1(S) |

*Notes:*

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 2,422,145 | 0 | 2,422,145 | (283,060) | 2,139,085 | (11.69%) | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 2,422,145 | 0 | 2,422,145 | (283,060) | 2,139,085 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 1,135,695 | 46,413 | 1,182,108 | 0 | 1,182,108 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 288,617 | 0 | 288,617 | 0 | 288,617 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 186,588 | 2,485 | 189,073 | (12,738) (A) | 176,335 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | 205,204 | (62,300) | 142,904 | (104,277) (B) | 38,627 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 1,816,104 | (13,402) | 1,802,702 | (117,015) | 1,685,687 | | |
| 12 | **NET OPERATING INCOME** | 606,041 | 13,402 | 619,443 | (166,045) | 453,398 | | |
| 13 | **RATE BASE** | 4,326,453 | 68,217 | 4,394,670 | | 4,394,670 | | A-2(S) |
| 14 | **RATE OF RETURN** | 14.01% | | 14.10% | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
*Page 3 of 3*
Preparer: Kimball

| Line No. | (1) Description | (2) Required | (3) Requested | (4) Supporting Schedules | (5) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 46.76% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 24.14% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 4,394,670 | 4,394,670 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 453,398 | 1,060,898 | | |
| 7 | Adjusted Income Under Present Rates | 619,443 | 619,443 | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | (166,045) | 441,455 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | (270,322) | 718,690 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | (283,060) | 752,555 | | B-2(S)1/3,2/3 |
| 13 | ***INCOME TAX ADJUSTMENT:*** | | | | |
| 14 | Revenue Increase Before RAF (L10) | (270,322) | 718,690 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | (104,277) | 277,235 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | (12,738) | 33,865 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | (166,045) | 441,455 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

## 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | (1) Class of Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1996

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

**FPSC**
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Sewer | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(S) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-6(S) |
| 8 | 1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 15,051 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 10,510 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 1,129 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 19,724 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 46,413 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-14(S) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(S), A-21(S) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(S) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 2,165 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. Non Used and Useful Property Tax Add-back | 4,300 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (3,980) | |
| 43 | | | |
| 44 | | 2,485 | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (62,300) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (62,300) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | (13,402) | |
| 53 | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **SEWER SALES:** | | | |
| 2 | 521.1 Flat Rate - Residential | 1,566 | 0 | 1,566 |
| 3 | 521.2 Flat Rate - Commercial | 0 | 0 | 0 |
| 4 | 521.3 Flat Rate - Industrial | 0 | 0 | 0 |
| 5 | 521.4 Flat Rate - Public Authorities | 0 | 0 | 0 |
| 6 | 521.5 Flat Rate - Multi-Family | 0 | 0 | 0 |
| 7 | 521.6 Flat Rate - Other | 0 | 0 | 0 |
| 8 | 522.1 Measured - Residential | 1,624,971 | 0 | 1,624,971 |
| 9 | 522.2 Measured - Commercial | 795,608 | 0 | 795,608 |
| 10 | 522.3 Measured - Industrial | 0 | 0 | 0 |
| 11 | 522.4 Measured - Public Authorities | 0 | 0 | 0 |
| 12 | 522.5 Measured - Multi-Family | 0 | 0 | 0 |
| 13 | Subtotal Sewer Sales | 2,422,145 | 0 | 2,422,145 |
| 14 | **OTHER SEWER SALES:** | | | |
| 15 | 523 Other Sales - Public Authorities | 0 | 0 | 0 |
| 16 | 524 Revenue from Other Systems | 0 | 0 | 0 |
| 17 | 526 Effluent | 0 | 0 | 0 |
| 18 | 537 Unbilled Revenues | 0 | 0 | 0 |
| 19 | Subtotal Other Sewer Sales | 0 | 0 | 0 |
| 20 | **TOTAL SEWER SALES** | 2,422,145 | 0 | 2,422,145 |
| 21 | **OTHER SEWER REVENUES:** | | | |
| 22 | 531 Sale of Sludge | 0 | 0 | 0 |
| 23 | 532 Forfeited Discounts | 0 | 0 | 0 |
| 24 | 534 Rents From Sewer Property | 0 | 0 | 0 |
| 25 | 535 Interdepartmental Rents | 0 | 0 | 0 |
| 26 | 536 Other Sewer Revenues | 0 | 0 | 0 |
| 27 | **TOTAL OTHER SEWER REVENUES** | 0 | 0 | 0 |
| 28 | **TOTAL PRESENT SEWER OPERATING REVENUES** | 2,422,145 | 0 | 2,422,145 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .5) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701 Salaries & Wages - Employees | 413,945 | 27,061 | 441,005 | 215,661 | 10,276 | 225,937 | 54,700 | 5,660 | 60,360 | 143,584 | 11,124 | 154,708 |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 Employee Pensions & Benefits | 103,445 | 1,833 | 105,278 | 53,894 | 0 | 53,894 | 13,670 | 763 | 14,433 | 35,882 | 1,070 | 36,952 |
| 4 | 710 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 Sludge Removal Expense | 209,935 | 0 | 209,935 | 209,935 | 0 | 209,935 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 Purchased Power | 130,994 | 327 | 131,321 | 128,400 | 0 | 128,400 | 179 | 0 | 179 | 2,415 | 327 | 2,741 |
| 7 | 716 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 Chemicals | 50,976 | 0 | 50,976 | 50,976 | 0 | 50,976 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 Materials & Supplies | 55,973 | 1,714 | 57,687 | 46,485 | 0 | 46,485 | 2,909 | 302 | 3,211 | 6,579 | 1,412 | 7,991 |
| 10 | 731 Contractual Services - Eng. | 16,495 | 0 | 16,495 | 15,393 | 0 | 15,393 | 0 | 0 | 0 | 1,101 | 0 | 1,101 |
| 11 | 732 Contractual Services - Acct. | 5,848 | 0 | 5,848 | 0 | 0 | 0 | 0 | 0 | 0 | 5,848 | 0 | 5,848 |
| 12 | 733 Contractual Services - Legal | 3,524 | 0 | 3,524 | 0 | 0 | 0 | 0 | 0 | 0 | 3,524 | 0 | 3,524 |
| 13 | 734 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 Contractual Services - Other | 19,064 | 5,055 | 24,119 | 9,976 | 817 | 10,793 | 0 | 0 | 0 | 9,088 | 4,238 | 13,325 |
| 15 | 741 Rental of Real Building/Real Property | 5,228 | 819 | 6,047 | 0 | 0 | 0 | 0 | 0 | 0 | 5,228 | 819 | 6,047 |
| 16 | 742 Rental of Equipment | 239 | 142 | 382 | 0 | 0 | 0 | 0 | 0 | 0 | 239 | 142 | 382 |
| 17 | 750 Transportation Expense | 11,493 | 383 | 11,876 | 6,878 | 0 | 6,878 | 2,058 | 257 | 2,315 | 2,557 | 126 | 2,683 |
| 18 | 756 Insurance - Vehicle | 4,009 | 0 | 4,009 | 0 | 0 | 0 | 0 | 0 | 0 | 4,009 | 0 | 4,009 |
| 19 | 757 Insurance - General Liability | 8,240 | 1,710 | 9,950 | 0 | 0 | 0 | 0 | 0 | 0 | 8,240 | 1,710 | 9,950 |
| 20 | 758 Insurance - Workman's Comp | 7,078 | 83 | 7,161 | 3,688 | 0 | 3,688 | 935 | 52 | 988 | 2,455 | 30 | 2,486 |
| 21 | 759 Insurance - Other | 818 | 0 | 818 | 0 | 0 | 0 | 0 | 0 | 0 | 818 | 0 | 818 |
| 22 | 760 Advertising Expense | 893 | 805 | 1,697 | 0 | 0 | 0 | 0 | 0 | 0 | 893 | 805 | 1,697 |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767 Reg. Comm. Exp. - Other | 1,943 | 0 | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 1,943 | 0 | 1,943 |
| 25 | 770 Bad Debt Expense | 7,159 | 774 | 7,933 | 0 | 0 | 0 | 7,159 | 774 | 7,933 | 0 | 0 | 0 |
| 26 | 775 Miscellaneous Expenses | 78,397 | 5,707 | 84,104 | 19,873 | 0 | 19,873 | 17,956 | 1,037 | 18,993 | 40,567 | 4,670 | 45,237 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 1,135,695 | 46,413 | 1,182,108 | 761,159 | 11,093 | 772,252 | 99,567 | 8,846 | 108,413 | 274,969 | 26,474 | 301,443 |

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.

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Note: May not cross [illegible] due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

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

**FPSC**
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 34,871 | 31,335 | 36,176 | 34,516 | 34,791 | 34,036 | 35,263 | 34,706 | 34,117 | 35,135 | 34,116 | 34,883 | 413,945 | 27,061 | 441,006 |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 Employee Pensions & Benefits (1) | 8,714 | 7,831 | 9,040 | 8,625 | 8,694 | 8,506 | 8,812 | 8,673 | 8,526 | 8,780 | 8,526 | 8,717 | 103,445 | 1,833 | 105,278 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.8 Sludge Removal Expenses | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 209,935 | 0 | 209,935 |
| 6 | 715.1-.8 Purchased Power | 11,913 | 11,804 | 11,122 | 10,721 | 10,416 | 10,416 | 10,418 | 10,418 | 10,415 | 10,520 | 11,012 | 11,816 | 130,994 | 327 | 131,321 |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.8 Chemicals | 3,073 | 4,539 | 4,401 | 4,539 | 3,575 | 5,365 | 3,575 | 5,365 | 3,575 | 5,365 | 3,575 | 4,029 | 50,976 | 0 | 50,976 |
| 9 | 720.1-.8 Materials & Supplies | 4,724 | 4,597 | 4,739 | 4,664 | 4,652 | 4,639 | 4,683 | 4,646 | 4,646 | 4,672 | 4,650 | 4,661 | 55,973 | 1,714 | 57,687 |
| 10 | 731.1-.8 Contractual Services - Eng. | 1,376 | 1,369 | 1,377 | 1,377 | 1,375 | 1,374 | 1,375 | 1,375 | 1,374 | 1,376 | 1,373 | 1,374 | 16,495 | 0 | 16,495 |
| 11 | 732.1-.8 Contractual Services - Acct. | 481 | 461 | 501 | 500 | 492 | 486 | 491 | 491 | 485 | 496 | 478 | 485 | 5,848 | 0 | 5,848 |
| 12 | 733.1-.8 Contractual Services - Legal | 290 | 278 | 302 | 301 | 297 | 293 | 296 | 296 | 292 | 299 | 288 | 293 | 3,524 | 0 | 3,524 |
| 13 | 734.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 Contractual Services - Other | 2,624 | 1,044 | 1,202 | 2,549 | 1,089 | 1,077 | 2,567 | 1,080 | 1,088 | 2,553 | 1,091 | 1,100 | 19,064 | 5,055 | 24,119 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 430 | 412 | 448 | 447 | 440 | 435 | 439 | 439 | 434 | 443 | 427 | 434 | 5,228 | 819 | 6,047 |
| 16 | 742.1-.8 Rental of Equipment | 20 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 239 | 142 | 382 |
| 17 | 750.1-.8 *Transportation Expense* | 966 | 929 | 976 | 962 | 958 | 953 | 965 | 957 | 952 | 964 | 952 | 958 | 11,493 | 383 | 11,876 |
| 18 | 756.1-.8 Insurance - Vehicle | 329 | 316 | 343 | 343 | 338 | 333 | 336 | 337 | 333 | 340 | 328 | 333 | 4,009 | 0 | 4,009 |
| 19 | 757.1-.8 Insurance - General Liability | 677 | 650 | 706 | 704 | 694 | 685 | 691 | 692 | 684 | 699 | 674 | 684 | 8,240 | 1,710 | 9,950 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 596 | 536 | 619 | 590 | 595 | 582 | 603 | 593 | 583 | 601 | 583 | 597 | 7,078 | 83 | 7,161 |
| 21 | 759.1-.8 Insurance - Other | 67 | 65 | 70 | 70 | 69 | 68 | 69 | 69 | 68 | 69 | 67 | 68 | 818 | 0 | 818 |
| 22 | 760.1-.8 Advertising Expense | 73 | 70 | 76 | 76 | 75 | 74 | 75 | 75 | 74 | 76 | 73 | 74 | 893 | 805 | 1,697 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 160 | 153 | 166 | 166 | 164 | 162 | 163 | 163 | 161 | 165 | 159 | 161 | 1,943 | 0 | 1,943 |
| 25 | 770.1-.8 Bad Debt Expense | 598 | 546 | 606 | 601 | 603 | 595 | 611 | 605 | 589 | 612 | 590 | 604 | 7,159 | 774 | 7,933 |
| 26 | 775.1-.8 Miscellaneous Expenses | 6,671 | 5,994 | 7,443 | 6,407 | 6,744 | 6,263 | 7,143 | 6,308 | 6,294 | 6,448 | 6,305 | 6,378 | 78,397 | 5,707 | 84,104 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 96,147 | 90,442 | 97,829 | 95,673 | 93,577 | 93,856 | 96,090 | 94,805 | 92,204 | 97,127 | 92,781 | 95,164 | 1,135,695 | 46,413 | 1,182,108 |

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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.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6(S)
Page 3 Of 9
Preparer: Kimball

| Line No. | Account No. and Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL DIRECT O & M (.1 - .6) Per Books O & M | Adjustments | Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| 1 | 701.1-.6 Salaries & Wages - Employees | 18,501 | 15,840 | 19,249 | 17,653 | 18,097 | 17,553 | 18,543 | 18,021 | 17,703 | 18,283 | 17,866 | 18,352 | 215,661 | 10,276 | 225,937 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 4,623 | 3,958 | 4,810 | 4,411 | 4,522 | 4,387 | 4,634 | 4,504 | 4,424 | 4,569 | 4,465 | 4,586 | 53,894 | 0 | 53,894 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.6 Sludge Removal Expenses | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 17,495 | 209,935 | 0 | 209,935 |
| 6 | 715.1-.6 Purchased Power | 11,700 | 11,600 | 10,900 | 10,500 | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 10,300 | 10,800 | 11,600 | 128,400 | 0 | 128,400 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.6 Chemicals | 3,073 | 4,539 | 4,401 | 4,539 | 3,575 | 5,365 | 3,575 | 5,365 | 3,575 | 5,365 | 3,575 | 4,029 | 50,976 | 0 | 50,976 |
| 9 | 720.1-.6 Materials & Supplies | 3,941 | 3,856 | 3,930 | 3,857 | 3,853 | 3,851 | 3,883 | 3,848 | 3,861 | 3,865 | 3,872 | 3,870 | 46,485 | 0 | 46,485 |
| 10 | 731.1-.6 Contractual Services - Eng. | 1,286 | 1,283 | 1,283 | 1,283 | 1,283 | 1,283 | 1,283 | 1,283 | 1,283 | 1,283 | 1,283 | 1,283 | 15,393 | 0 | 15,393 |
| 11 | 732.1-.6 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.1-.6 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.6 Contractual Services - Other | 1,877 | 328 | 423 | 1,772 | 323 | 321 | 1,805 | 317 | 334 | 1,782 | 348 | 348 | 9,976 | 817 | 10,793 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 564 | 570 | 583 | 570 | 569 | 569 | 575 | 569 | 571 | 572 | 573 | 573 | 6,878 | 0 | 6,878 |
| 18 | 756.1-.6 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.1-.6 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 316 | 271 | 329 | 302 | 309 | 300 | 317 | 308 | 303 | 313 | 306 | 314 | 3,688 | 0 | 3,688 |
| 21 | 759.1-.6 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.1-.6 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.6 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 1,837 | 1,425 | 2,449 | 1,433 | 1,816 | 1,399 | 2,205 | 1,382 | 1,450 | 1,473 | 1,507 | 1,497 | 19,873 | 0 | 19,873 |
| 27 | **TOTAL SEWER DIRECT O & M EXPENSES** | 65,232 | 61,163 | 65,852 | 63,815 | 62,043 | 62,721 | 64,514 | 63,290 | 61,196 | 65,298 | 62,088 | 63,342 | 761,159 | 11,093 | 772,252 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

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

FPSC
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.7 | Salaries & Wages - Employees | 4,569 | 4,170 | 4,627 | 4,591 | 4,605 | 4,543 | 4,670 | 4,620 | 4,503 | 4,677 | 4,512 | 4,612 | 54,700 | 5,660 | 60,360 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 1,142 | 1,042 | 1,156 | 1,147 | 1,151 | 1,135 | 1,167 | 1,155 | 1,125 | 1,169 | 1,127 | 1,153 | 13,670 | 763 | 14,433 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 15 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 179 | 0 | 179 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 243 | 222 | 246 | 244 | 245 | 242 | 248 | 246 | 239 | 249 | 240 | 245 | 2,909 | 302 | 3,211 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 172 | 157 | 174 | 173 | 173 | 171 | 176 | 174 | 169 | 176 | 170 | 174 | 2,058 | 257 | 2,315 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 78 | 71 | 79 | 79 | 79 | 78 | 80 | 79 | 77 | 80 | 77 | 79 | 935 | 52 | 988 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 598 | 546 | 606 | 601 | 603 | 595 | 611 | 605 | 589 | 612 | 590 | 604 | 7,159 | 774 | 7,933 |
| 26 | 775.7 | Miscellaneous Expenses | 1,500 | 1,369 | 1,519 | 1,507 | 1,512 | 1,491 | 1,533 | 1,517 | 1,478 | 1,535 | 1,481 | 1,514 | 17,956 | 1,037 | 18,993 |
| 27 | | **TOTAL SEWER ALLOCATED CUST ACCTS EXP.** | 8,317 | 7,591 | 8,422 | 8,357 | 8,382 | 8,269 | 8,501 | 8,410 | 8,196 | 8,513 | 8,212 | 8,395 | 99,567 | 8,846 | 108,413 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

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

FPSC
Schedule: B-6(S)
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Preparer: Kimball

| Line No. | (1) Account No. | Account Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.8 | Salaries & Wages - Employees | 11,800 | 11,325 | 12,300 | 12,272 | 12,089 | 11,940 | 12,050 | 12,065 | 11,911 | 12,175 | 11,739 | 11,920 | 143,584 | 11,124 | 154,708 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 2,949 | 2,830 | 3,074 | 3,067 | 3,021 | 2,984 | 3,011 | 3,015 | 2,977 | 3,043 | 2,934 | 2,979 | 35,882 | 1,070 | 36,952 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 198 | 190 | 207 | 206 | 203 | 201 | 203 | 203 | 200 | 205 | 197 | 200 | 2,415 | 327 | 2,741 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 541 | 519 | 564 | 562 | 554 | 547 | 552 | 553 | 546 | 558 | 538 | 546 | 6,579 | 1,412 | 7,991 |
| 10 | 731.8 | Contractual Services - Eng. | 91 | 87 | 94 | 94 | 93 | 92 | 92 | 93 | 91 | 93 | 90 | 91 | 1,101 | 0 | 1,101 |
| 11 | 732.8 | Contractual Services - Acct. | 481 | 461 | 501 | 500 | 492 | 486 | 491 | 491 | 485 | 496 | 478 | 485 | 5,848 | 0 | 5,848 |
| 12 | 733.8 | Contractual Services - Legal | 290 | 278 | 302 | 301 | 297 | 293 | 296 | 296 | 292 | 299 | 288 | 293 | 3,524 | 0 | 3,524 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 747 | 717 | 778 | 777 | 765 | 756 | 763 | 764 | 754 | 771 | 743 | 754 | 9,088 | 4,238 | 13,325 |
| 15 | 741.8 | Rental of Real Building/Real Property | 430 | 412 | 448 | 447 | 440 | 435 | 439 | 439 | 434 | 443 | 427 | 434 | 5,228 | 819 | 6,047 |
| 16 | 742.8 | Rental of Equipment | 20 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 239 | 142 | 382 |
| 17 | 750.8 | Transportation Expense | 210 | 202 | 219 | 219 | 215 | 213 | 215 | 215 | 212 | 217 | 209 | 212 | 2,557 | 126 | 2,683 |
| 18 | 756.8 | Insurance - Vehicle | 329 | 316 | 343 | 343 | 338 | 333 | 336 | 337 | 333 | 340 | 326 | 333 | 4,009 | 0 | 4,009 |
| 19 | 757.8 | Insurance - General Liability | 677 | 650 | 706 | 704 | 694 | 685 | 691 | 692 | 684 | 699 | 674 | 684 | 8,240 | 1,710 | 9,950 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 202 | 194 | 210 | 210 | 207 | 204 | 206 | 206 | 204 | 208 | 201 | 204 | 2,455 | 30 | 2,486 |
| 21 | 759.8 | Insurance - Other | 67 | 65 | 70 | 70 | 69 | 68 | 69 | 69 | 68 | 69 | 67 | 68 | 818 | 0 | 818 |
| 22 | 760.8 | Advertising Expense | 73 | 70 | 76 | 76 | 75 | 74 | 75 | 75 | 74 | 76 | 73 | 74 | 893 | 805 | 1,697 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 160 | 153 | 166 | 166 | 164 | 162 | 163 | 163 | 161 | 165 | 159 | 161 | 1,943 | 0 | 1,943 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 3,334 | 3,200 | 3,475 | 3,467 | 3,416 | 3,373 | 3,404 | 3,409 | 3,365 | 3,440 | 3,317 | 3,368 | 40,567 | 4,670 | 45,237 |
| 27 | | TOTAL SEWER ALLOCATED A & G EXPENSES | 22,596 | 21,688 | 23,554 | 23,501 | 23,151 | 22,865 | 23,075 | 23,104 | 22,810 | 23,315 | 22,480 | 22,826 | 274,969 | 26,474 | 301,443 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 410,421 | 24,092 | (20,568) | 413,945 | 0 | 4,835 | 2,501 | 0 | 0 | 19,724 | 27,061 | 441,005 |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 | Employee Pensions & Benefits (1) | 101,921 | 1,524 | 0 | 103,445 | 0 | 1,208 | 625 | 0 | 0 | 0 | 1,833 | 105,278 |
| 4 | 710.1-.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.8 | Sludge Removal Expenses | 205,920 | 4,015 | 0 | 209,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 209,935 |
| 6 | 715.1-.8 | Purchased Power | 131,263 | 0 | (269) | 130,994 | 0 | 327 | 0 | 0 | 0 | 0 | 327 | 131,321 |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.8 | Chemicals | 50,001 | 975 | 0 | 50,976 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,976 |
| 9 | 720.1-.8 | Materials & Supplies | 55,868 | 1,089 | (984) | 55,973 | 0 | 589 | 814 | 312 | 0 | 0 | 1,714 | 57,687 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 16,291 | 318 | (114) | 16,495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,495 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 6,331 | 123 | (607) | 5,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,848 |
| 12 | 733.1-.8 | Contractual Services - Legal | 3,815 | 74 | (366) | 3,524 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,524 |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 | Contractual Services - Other | 19,624 | 383 | (943) | 19,064 | 0 | 1,505 | 2,733 | 817 | 0 | 0 | 5,055 | 24,119 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 5,660 | 110 | (542) | 5,228 | 0 | 819 | 0 | 0 | 0 | 0 | 819 | 6,047 |
| 16 | 742.1-.8 | Rental of Equipment | 259 | 5 | (25) | 239 | 0 | 121 | 21 | 0 | 0 | 0 | 142 | 382 |
| 17 | 750.1-.8 | Transportation Expense | 11,743 | 229 | (479) | 11,493 | 0 | 383 | 0 | 0 | 0 | 0 | 383 | 11,876 |
| 18 | 756.1-.8 | Insurance - Vehicle | 4,340 | 85 | (416) | 4,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,009 |
| 19 | 757.1-.8 | Insurance - General Liability | 8,921 | 174 | (855) | 8,240 | 0 | 1,710 | 0 | 0 | 0 | 0 | 1,710 | 9,950 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 7,342 | (264) | 0 | 7,078 | 0 | 83 | 0 | 0 | 0 | 0 | 83 | 7,161 |
| 21 | 759.1-.8 | Insurance - Other | 886 | 17 | (85) | 818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818 |
| 22 | 760.1-.8 | Advertising Expense | 966 | 19 | (93) | 893 | 0 | 0 | 805 | 0 | 0 | 0 | 805 | 1,697 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 16,017 | 0 | (16,017) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 2,167 | 0 | (223) | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,943 |
| 25 | 770.1-.8 | Bad Debt Expense | 7,751 | 151 | (743) | 7,159 | 0 | 774 | 0 | 0 | 0 | 0 | 774 | 7,933 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 82,852 | 1,616 | (6,071) | 78,397 | 0 | 2,696 | 3,011 | 0 | 0 | 0 | 5,707 | 84,104 |
| 27 | TOTAL SEWER O & M EXPENSES | | 1,150,357 | 34,735 | (49,397) | 1,135,695 | 0 | 15,051 | 10,510 | 1,129 | 0 | 19,724 | 46,413 | 1,182,108 |

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).

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Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| Line No. | (1) Account No. and Name | (2) 1995 Per Books O & M | (3) 1996 Attrition Adjustments | (4) Reallocation of Costs Due to Additional Customers | (5) 1996 Per Books O & M | (6) | (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) Total Adjustments | (13) Total Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| 1 | 701.1-.6 Salaries & Wages - Employees | 203,703 | 11,957 | 0 | 215,661 | 0 | 0 | 0 | 0 | 0 | 10,276 | 10,276 | 225,937 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 50,587 | 3,307 | 0 | 53,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,894 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.6 Sludge Removal Expenses | 205,920 | 4,015 | 0 | 209,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 209,935 |
| 6 | 715.1-.6 Purchased Power | 128,400 | 0 | 0 | 128,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 128,400 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.6 Chemicals | 50,001 | 975 | 0 | 50,976 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,976 |
| 9 | 720.1-.6 Materials & Supplies | 45,596 | 889 | 0 | 46,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46,485 |
| 10 | 731.1-.6 Contractual Services - Eng. | 15,099 | 294 | 0 | 15,393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,393 |
| 11 | 732.1-.6 Contractual Services - Acct. | 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 |
| 13 | 734.1-.6 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.6 Contractual Services - Other | 9,785 | 191 | (0) | 9,976 | 0 | 0 | 0 | 817 | 0 | 0 | 817 | 10,793 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 6,747 | 132 | 0 | 6,878 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,878 |
| 18 | 756.1-.6 Insurance - Vehicle | 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 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 3,644 | 44 | 0 | 3,688 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,688 |
| 21 | 759.1-.6 Insurance - Other | 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 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 19,493 | 380 | 0 | 19,873 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,873 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 738,975 | 22,184 | 0 | 761,159 | 0 | 0 | 0 | 817 | 0 | 10,276 | 11,093 | 772,252 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens 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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

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

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.7 | Salaries & Wages - Employees | 57,027 | 3,347 | (5,674) | 54,700 | 0 | 3,054 | 0 | 0 | 0 | 2,606 | 5,660 | 60,360 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 14,161 | (492) | 0 | 13,670 | 0 | 763 | 0 | 0 | 0 | 0 | 763 | 14,433 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 198 | 0 | (19) | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 179 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 3,149 | 61 | (302) | 2,909 | 0 | 302 | 0 | 0 | 0 | 0 | 302 | 3,211 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 2,228 | 43 | (213) | 2,058 | 0 | 257 | 0 | 0 | 0 | 0 | 257 | 2,315 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 1,020 | (85) | 0 | 935 | 0 | 52 | 0 | 0 | 0 | 0 | 52 | 988 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 7,751 | 151 | (743) | 7,159 | 0 | 774 | 0 | 0 | 0 | 0 | 774 | 7,933 |
| 26 | 775.7 | Miscellaneous Expenses | 19,440 | 379 | (1,863) | 17,956 | 0 | 1,037 | 0 | 0 | 0 | 0 | 1,037 | 18,993 |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 104,974 | 3,406 | (8,813) | 99,567 | 0 | 6,240 | 0 | 0 | 0 | 2,606 | 8,846 | 108,413 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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

FPSC
Schedule: B-6(S)
Page 9 of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.8 | Salaries & Wages - Employees | 149,691 | 8,787 | (14,894) | 143,584 | 0 | 1,781 | 2,501 | 0 | 0 | 6,842 | 11,124 | 154,708 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 37,173 | (1,291) | 0 | 35,882 | 0 | 445 | 625 | 0 | 0 | 0 | 1,070 | 36,952 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 2,665 | 0 | (250) | 2,415 | 0 | 327 | 0 | 0 | 0 | 0 | 327 | 2,741 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 7,123 | 139 | (682) | 6,579 | 0 | 287 | 814 | 312 | 0 | 0 | 1,412 | 7,991 |
| 10 | 731.8 | Contractual Services - Eng. | 1,192 | 23 | (114) | 1,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,101 |
| 11 | 732.8 | Contractual Services - Acct. | 6,331 | 123 | (607) | 5,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,848 |
| 12 | 733.8 | Contractual Services - Legal | 3,815 | 74 | (366) | 3,524 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,524 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 9,838 | 192 | (943) | 9,088 | 0 | 1,505 | 2,733 | 0 | 0 | 0 | 4,238 | 13,325 |
| 15 | 741.8 | Rental of Real Building/Real Property | 5,660 | 110 | (542) | 5,228 | 0 | 819 | 0 | 0 | 0 | 0 | 819 | 6,047 |
| 16 | 742.8 | Rental of Equipment | 259 | 5 | (25) | 239 | 0 | 121 | 21 | 0 | 0 | 0 | 142 | 382 |
| 17 | 750.8 | Transportation Expense | 2,768 | 54 | (265) | 2,557 | 0 | 126 | 0 | 0 | 0 | 0 | 126 | 2,683 |
| 18 | 756.8 | Insurance - Vehicle | 4,340 | 85 | (416) | 4,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,009 |
| 19 | 757.8 | Insurance - General Liability | 8,921 | 174 | (855) | 8,240 | 0 | 1,710 | 0 | 0 | 0 | 0 | 1,710 | 9,950 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 2,678 | (223) | 0 | 2,455 | 0 | 30 | 0 | 0 | 0 | 0 | 30 | 2,486 |
| 21 | 759.8 | Insurance - Other | 886 | 17 | (85) | 818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818 |
| 22 | 760.8 | Advertising Expense | 966 | 19 | (93) | 893 | 0 | 0 | 805 | 0 | 0 | 0 | 805 | 1,697 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 16,017 | 0 | (16,017) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 2,167 | 0 | (223) | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,943 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 43,919 | 856 | (4,208) | 40,567 | 0 | 1,659 | 3,011 | 0 | 0 | 0 | 4,670 | 45,237 |
| 27 | | TOTAL SEWER O & M EXPENSES | 306,408 | 9,145 | (40,584) | 274,969 | 0 | 8,811 | 10,510 | 312 | 0 | 6,842 | 26,474 | 301,443 |

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).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 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 1 of 4
Preparer: Bancini
Recap Schedule: B-8(S)

| Line No. | Account No. and Name | Interim Test Year Ended 12/31/95 | Final Test Year Ended 12/31/96 | Difference Amount | Difference % |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) (3 - 2) | (5) (4 / 2) |
| 1 | 701.1-.8 Salaries & Wages - Employees | 410,420 | 441,005 | 30,585 | 7.45% |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 Employee Pensions & Benefits | 101,921 | 105,278 | 3,357 | 3.29% |
| 4 | 710.1-.8 Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 Sludge Removal | 205,920 | 209,935 | 4,015 | 1.95% |
| 6 | 715.1-.8 Purchased Power | 131,263 | 131,321 | 58 | 0.04% |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 Chemicals | 50,001 | 50,976 | 975 | 1.95% |
| 9 | 720.1-.8 Materials & Supplies | 55,868 | 57,687 | 1,819 | 3.26% |
| 10 | 731.1-.8 Contractual Services - Eng. | 16,291 | 16,495 | 203 | 1.25% |
| 11 | 732.1-.8 Contractual Services - Acct. | 6,331 | 5,848 | (483) | (7.63%) |
| 12 | 733.1-.8 Contractual Services - Legal | 3,815 | 3,524 | (291) | (7.63%) |
| 13 | 734.1-.8 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 Contractual Services - Other | 19,623 | 24,119 | 4,495 | 22.91% |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 5,660 | 6,047 | 387 | 6.84% |
| 16 | 742.1-.8 Rental of Equipment | 259 | 382 | 123 | 47.33% |
| 17 | 750.1-.8 Transportation Expense | 11,743 | 11,876 | 133 | 1.13% |
| 18 | 756.1-.8 Insurance - Vehicle | 4,340 | 4,009 | (331) | (7.63%) |
| 19 | 757.1-.8 Insurance - General Liability | 8,921 | 9,950 | 1,029 | 11.54% |
| 20 | 758.1-.8 Insurance - Workman's Comp | 7,342 | 7,161 | (181) | (2.47%) |
| 21 | 759.1-.8 Insurance - Other | 886 | 818 | (68) | (7.63%) |
| 22 | 760.1-.8 Advertising Expense | 966 | 1,697 | 731 | 75.65% |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 16,017 | 0 | (16,017) | (100.00%) |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 2,148 | 1,943 | (205) | (9.54%) |
| 25 | 770.1-.8 Bad Debt Expense | 7,751 | 7,933 | 183 | 2.35% |
| 26 | 775.1-.8 Miscellaneous Expenses | 82,852 | 84,104 | 1,252 | 1.51% |
| 27 | **TOTAL SEWER O & M EXPENSES** | 1,150,339 | 1,182,108 | 31,770 | 2.76% |
| 28 | **TOTAL ( LESS ACCTS 766 & 767)** | 1,132,174 | 1,180,165 | 47,991 | 4.24% |

NOTE: See Volume II for variance explanations.

## 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)

| 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 | | 203,703 | 225,937 | 22,234 | 10.91% | |
| 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% | |
| 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% | |
| 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% | |
| 9 | 720.1-.6 | Materials & Supplies | | 45,596 | 46,485 | 889 | 1.95% | |
| 10 | 731.1-.6 | Contractual Services - Eng. | | 15,099 | 15,393 | 294 | 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 | | 9,785 | 10,793 | 1,008 | 10.30% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 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 3 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 % |
|---|---|---|---|---|---|---|
| 1 | 701.1-.7 | Salaries & Wages - Employees | 57,027 | 60,360 | 3,334 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 14,161 | 14,433 | 271 | 1.92% |
| 4 | 710.1-.7 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.7 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.7 | Purchased Power | 198 | 179 | (19) | (9.40%) |
| 7 | 716.1-.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.7 | Materials & Supplies | 3,149 | 3,211 | 62 | 1.97% |
| 10 | 731.1-.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 11 | 732.1-.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 12 | 733.1-.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 13 | 734.1-.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 15 | 741.1-.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 16 | 742.1-.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 17 | 750.1-.7 | Transportation Expense | 2,228 | 2,315 | 87 | 3.92% |
| 18 | 756.1-.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 19 | 757.1-.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 20 | 758.1-.7 | Insurance - Workman's Comp | 1,020 | 988 | (33) | (3.20%) |
| 21 | 759.1-.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 22 | 760.1-.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 23 | 766.1-.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 25 | 770.1-.7 | Bad Debt Expense | 7,751 | 7,933 | 183 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 19,440 | 18,993 | (447) | (2.30%) |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 104,974 | 108,413 | 3,439 | 3.28% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 104,974 | 108,413 | 3,439 | 3.28% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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 % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 149,691 | 154,708 | 5,017 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 37,173 | 36,952 | (221) | (0.59%) |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.8 | Purchased Power | 2,665 | 2,741 | 76 | 2.86% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.8 | Materials & Supplies | 7,123 | 7,991 | 868 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 1,192 | 1,101 | (91) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 6,331 | 5,848 | (483) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 3,815 | 3,524 | (291) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 9,838 | 13,325 | 3,487 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 5,660 | 6,047 | 387 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 259 | 382 | 123 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 2,768 | 2,683 | (85) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 4,340 | 4,009 | (331) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 8,921 | 9,950 | 1,029 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 2,678 | 2,486 | (192) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 886 | 818 | (68) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 966 | 1,697 | 731 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 16,017 | 0 | (16,017) | (100.00%) |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 2,148 | 1,943 | (205) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 43,919 | 45,237 | 1,319 | 3.00% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 306,390 | 301,443 | (4,947) | (1.61%) |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 288,224 | 299,500 | 11,275 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |

7/11/95 4:19 PM B09S.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

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]

FPSC
Schedule: B-10(S)
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | 1996 Consolidated Rate Case: | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Messer, Vickers | Joe Cresse | $175 | 20,000 | Testimony - Rates |
| 16 | | | | | |
| 17 | Jones, Edmunds and Associates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $175 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) | (B) | |
| 47 | | | Total | | |
| 48 | | | FPSC Filed | Sewer | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | $0 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 0 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 0 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 0 | |
| 54 | | | 854,174 | 0 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 0 | |
| 58 | | | 1,427,241 | 0 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * | |
| 60 | Annual Amortization | | $570,354 | $0 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * | |
| 64 | % of Total | | 100.000000% | 0.000000% * | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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]

**FPSC**
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

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

| Line No. | (1) Date | (2) Description | (3) Total Sewer Cost | (4) How often to repeat |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ALLOCATION OF EXPENSES - 1996

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

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

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

**Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.**

**For rate making purposes, the following are the items which are allocated in this filing:**

A-SCHEDULES (RATE BASE):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-2 (S) |
| (B) General Plant | Average No. of Customers (Total Company) | A-6 (S) |
| (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-10 (S) |
| (D) Working Capital | Average No. of Customers (Total Company) | A-17 (S) |
| (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-2 (S) |

*B-SCHEDULES (INCOME STATEMENT):*

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-17 (S) |
| (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-6 (S) |
| (E) Property Taxes | Net Taxable Value | B-15 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

| Line No. | (1) | (2) 1996 Avg. Adj. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1996 DEPRECIATION EXPENSE Per Books | (6) 1996 DEPRECIATION EXPENSE Utility Adjustment | (7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense | (8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage | (9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount | (10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 352.1 Franchises | 5,175 | 40 | 2.50% | 129 | 0 | 129 | 0.00% | 0 | 129 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 79,902 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 3,999 | 32 | 3.13% | 125 | 0 | 125 | 7.05% | 9 | 116 |
| 8 | 360.2 Collection Sewers - Force | 461,131 | 30 | 3.33% | 15,356 | 0 | 15,356 | 7.05% | 1,082 | 14,274 |
| 9 | 361.2 Collection Sewers - Gravity | 2,821,996 | 45 | 2.22% | 62,648 | 0 | 62,648 | 7.05% | 4,415 | 58,233 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 769,541 | 38 | 2.63% | 20,239 | 0 | 20,239 | 0.00% | 0 | 20,239 |
| 12 | 364.2 Flow Measuring Devices | 3,844 | 5 | 20.00% | 769 | 0 | 769 | 0.00% | 0 | 769 |
| 13 | 365.2 Flow Measuring Installation | 0 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 32 | 3.13% | 0 | 0 | 0 | 7.05% | 0 | 0 |
| 18 | 370.3 Receiving Wells | 376,166 | 30 | 3.33% | 12,526 | 0 | 12,526 | 7.05% | 883 | 11,643 |
| 19 | 371.3 Pumping Equipment | 1,214,480 | 18 | 5.56% | 67,525 | 0 | 67,525 | 7.05% | 4,758 | 62,767 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 18 | 5.56% | 0 | 0 | 0 | 7.05% | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 3,672 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 1,443,656 | 32 | 3.13% | 45,186 | 0 | 45,186 | 12.84% | 5,803 | 39,383 |
| 24 | 380.4 Treatment & Disposal | 2,399,991 | 18 | 5.56% | 133,439 | 0 | 133,439 | 12.50% (1) | 16,680 | 116,759 |
| 25 | 381.4 Plant Sewers | 392,586 | 35 | 2.86% | 11,228 | 0 | 11,228 | 12.84% | 1,442 | 9,786 |
| 26 | 382.4 Outfall Sewer Lines | 203,497 | 30 | 3.33% | 6,776 | 0 | 6,776 | 6.19% (1) | 419 | 6,357 |
| 27 | 389.4 Other Plant & Misc. Equipment | 63,173 | 18 | 5.56% | 3,512 | 0 | 3,512 | 12.84% | 451 | 3,061 |
| 28 | **GENERAL PLANT** | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 15,170 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 154,669 | 40 | 2.50% | 3,867 | 0 | 3,867 | 0.00% | 0 | 3,867 |
| 31 | 390.5 Office Furniture & Equipment | 95,585 | 15 | 6.67% | 6,376 | 0 | 6,376 | 0.00% | 0 | 6,376 |
| 32 | 390.51 Computer Equipment | 254,439 | 6 | 16.67% | 42,415 | 0 | 42,415 | 0.00% | 0 | 42,415 |
| 33 | 391.5 Transportation Equipment | 146,789 | 6 | 16.67% | 24,470 | 0 | 24,470 | 0.00% | 0 | 24,470 |
| 34 | 392.5 Stores Equipment | 1,377 | 18 | 5.56% | 77 | 0 | 77 | 0.00% | 0 | 77 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 53,276 | 16 | 6.25% | 3,330 | 0 | 3,330 | 0.00% | 0 | 3,330 |
| 36 | 394.5 Laboratory Equipment | 48,312 | 15 | 6.67% | 3,222 | 0 | 3,222 | 0.00% | 0 | 3,222 |
| 37 | 395.5 Power Operated Equipment | 61,017 | 12 | 8.33% | 5,083 | 0 | 5,083 | 0.00% | 0 | 5,083 |
| 38 | 396.5 Communication Equipment | 27,685 | 10 | 10.00% | 2,769 | 0 | 2,769 | 0.00% | 0 | 2,769 |
| 39 | 397.5 Miscellaneous Equipment | 12,447 | 15 | 6.67% | 830 | 0 | 830 | 0.00% | 0 | 830 |
| 40 | 398.5 Other Tangible Plant | 23,430 | 10 | 10.00% | 2,343 | 0 | 2,343 | 0.00% | 0 | 2,343 |
| 41 | **INTANGIBLE PLANT** | 5,175 | | 2.49% | 129 | 0 | 129 | 0.00% | 0 | 129 |
| 42 | **COLLECTION PLANT** | 4,140,413 | | 2.39% | 99,137 | 0 | 99,137 | 5.55% | 5,506 | 93,631 |
| 43 | **SYSTEM PUMPING PLANT** | 1,590,646 | | 5.03% | 80,051 | 0 | 80,051 | 7.05% | 5,641 | 74,410 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 4,506,575 | | 4.44% | 200,141 | 0 | 200,141 | 12.39% | 24,795 | 175,346 |
| 45 | **GENERAL PLANT** | 894,196 | | 10.60% | 94,782 | 0 | 94,782 | 0.00% | 0 | 94,782 |
| 46 | **TOTAL DEPRECIATION EXPENSE** | 11,137,006 | | 4.26% | 474,240 | 0 | 474,240 | 7.58% | 35,942 | 438,298 |
| 47 | **LESS: AMORTIZATION OF CIAC** | | | | (152,467) | 0 | (152,467) | | (2,786) | (149,681) |
| 48 | **NET DEPRECIATION EXPENSE - SEWER** | | | | 321,773 | 0 | 321,773 | | 33,156 | 288,617 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note:
1. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer:
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | SEWER CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 1,782,378 | 4.46% | 79,494 | 0 | 79,494 | 0.00% | 0 | 79,494 |
| 2 | Line/Main Extension Fees | 459,779 | 3.24% | 14,897 | 0 | 14,897 | 0.00% | 0 | 14,897 |
| 3 | Contributed Lines | 1,024,538 | 3.24% | 33,195 | 0 | 33,195 | 5.55% | 1,842 | 31,353 |
| 4 | Contributed Property Other Than Lines | 358,035 | 3.74% | 13,391 | 0 | 13,391 | 7.05% | 944 | 12,447 |
| 5 | Service Installation Fees | 436,865 | 2.63% | 11,490 | 0 | 11,490 | 0.00% | 0 | 11,490 |
| 6 | **TOTAL SEWER CIAC AMORT. EXPENSE** | 4,061,595 | | 152,467 | 0 | 152,467 | | 2,786 | 149,681 |

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)



Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

**FPSC**
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

| Line No. | (1) SEWER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 364.2 Flow Measuring Devices | 3,844 | 769 | 20.01% |
| 3 | 365.2 Flow Measuring Installation | 0 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 1,443,656 | 45,186 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 2,399,991 | 133,439 | 5.56% |
| 6 | 381.4 Plant Sewers | 392,586 | 11,228 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 203,497 | 6,776 | 3.33% |
| 8 | 389.4 Other Plant & Misc. Equipment | 63,173 | 3,512 | 5.56% |
| 9 | **COMPOSITE RATE** | 4,506,747 | 200,910 | 4.46% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 3,999 | 125 | 3.13% |
| 12 | 360.2 Collection Sewers - Force | 461,131 | 15,356 | 3.33% |
| 13 | 361.2 Collection Sewers - Gravity | 2,821,996 | 62,648 | 2.22% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 16 | 354.3 Structures & Improvements | 0 | 0 | 0.00% |
| 17 | 370.3 Receiving Wells | 376,166 | 12,526 | 3.33% |
| 18 | 371.3 Pumping Equipment | 1,214,480 | 67,525 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0.00% |
| 20 | **COMPOSITE RATE** | 4,877,772 | 158,180 | 3.24% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 769,541 | 20,239 | 2.63% |
| 23 | **COMPOSITE RATE** | 769,541 | 20,239 | 2.63% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 4,506,747 | 200,910 | 4.46% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 4,877,772 | 158,180 | 3.24% |
| 27 | Service Installation Fees (Line 23) | 769,541 | 20,239 | 2.63% |
| 28 | **COMPOSITE RATE** | 10,154,060 | 379,329 | 3.74% |

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.


Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1996 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 108,997 | 0 | 108,997 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 33,116 | 2,165 | 35,280 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 33,116 | 2,165 | 35,280 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 44,476 | 0 | 44,476 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | 4,300 | 4,300 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 44,476 | 4,300 | 48,776 | | |
| 10 | Non-used & Useful Percent | | | 8.16% | A-6(S)7/7 | |
| 11 | Non-used & Useful Amount | | (3,980) | (3,980) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 44,476 | 320 | 44,796 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 186,588 | 2,485 | 189,073 | | B-2(S)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

## SCHEDULE OF SEWER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Hernando / Spring Hill**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
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]

**FPSC**
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

| Line No. | (1) ITEM | (2) 1996 INCOME TAXES Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 2,422,145 | 0 | 2,422,145 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 1,135,695 | 46,413 | 1,182,108 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 288,617 | 0 | 288,617 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 186,588 | 111,481 | 298,070 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 1,610,901 | 157,895 | 1,768,795 | |
| 9 | **PRE-TAX OPERATING INCOME** | 811,244 | (157,895) | 653,350 | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | 811,244 | (157,895) | 653,350 | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 4,326,453 | 68,217 | 4,394,670 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 228,869 | 3,609 | 232,478 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | 582,375 | (161,504) | 420,872 | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-2(S)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | 224,651 | (62,300) | 162,351 | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 17,030 | 0 | 17,030 | C-1(S) |
| 22 | Investment Tax Credit | 2,417 | 0 | 2,417 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | 205,204 | (62,300) | 142,904 | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

**FPSC**
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (S) | |
| 2 | Last Authorized Amortization Rate | 2.50% | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | A-20 (S) |
| 4 | Less: Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-2 (S) |

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

| | | 1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Expense (%) | 7.58% | 0.00% | 7.58% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |

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## SCHEDULE OF SEWER RATE BASE - 1996
## SUMMARY

**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: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

**FPSC**
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedules |
|---|---|---|---|---|---|
| | | **1996 AVERAGE RATE BASE** | | | |
| 1 | Utility Plant in Service | 277,348 | 0 | 277,348 | A-6 (S) |
| 2 | Utility Land & Land Rights | 12,994 | 0 | 12,994 | A-6 (S) |
| 3 | Non-Used and Useful | (77) | 0 | (77) | A-7 (S) |
| 4 | Construction Work in Progress | 0 | 0 | 0 | --- |
| 5 | Accumulated Depreciation | (77,178) | 0 | (77,178) | A-10 (S) |
| 6 | CIAC | 0 | 0 | 0 | A-12 (S) |
| 7 | FPSC Margin Reserve - CIAC | 0 | 0 | 0 | A-12 (S) |
| 8 | Accumulated Amortization of CIAC | 0 | 0 | 0 | A-14 (S) |
| 9 | Acquisition Adjustments | 0 | 0 | 0 | A-20 (S) |
| 10 | Accumulated Amort. of Acq. Adjust. | 0 | 0 | 0 | A-20 (S) |
| 11 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 12 | Unfunded Post-Retirement Benefits | (2,646) | 0 | (2,646) | Vol. II |
| 13 | Deferred Taxes | (4,417) | 0 | (4,417) | C-7 (S) |
| 14 | Working Capital Allowance | 15,326 | 0 | 15,326 | A-17 (S) |
| 15 | Other | 0 | 0 | 0 | A-21(S) |
| 16 | **TOTAL SEWER RATE BASE** | 221,351 | 0 | 221,351 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

**FPSC**
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **A. UTILITY PLANT IN SERVICE:** | | | A-6 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | | | |
| 7 | | 0 | 0 | |
| 8 | **B. UTILITY LAND & LAND RIGHTS:** | | | A-6 (S) |
| 9 | 1. | 0 | 0 | |
| 10 | | | | |
| 11 | 2. | 0 | 0 | |
| 12 | | | | |
| 13 | | | | |
| 14 | | 0 | 0 | |
| 15 | **C. NON-USED AND USEFUL:** | | | A-7 (S) |
| 16 | 1. | 0 | 0 | |
| 17 | | | | |
| 18 | 2. | 0 | 0 | |
| 19 | | | | |
| 20 | | | | |
| 21 | | 0 | 0 | |
| 22 | **D. CONSTRUCTION WORK IN PROGRESS:** | | | |
| 23 | 1. | 0 | 0 | |
| 24 | | | | |
| 25 | 2. | 0 | 0 | |
| 26 | | | | |
| 27 | | | | |
| 28 | | 0 | 0 | |
| 29 | **E. ACCUMULATED DEPRECIATION:** | | | A-10 (S) |
| 30 | 1. | 0 | 0 | |
| 31 | | | | |
| 32 | 2. | 0 | 0 | |
| 33 | | | | |
| 34 | 3. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **F. CIAC:** | | | A-12 (S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | | | |
| 41 | | | | |
| 42 | | 0 | 0 | |
| 43 | | | | |
| 44 | **SUBTOTAL** | 0 | 0 | |

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Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

**FPSC**
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Annual | (3) Utility Adjustments Average | (4) Supporting Schedules |
|---|---|---|---|---|
| 1 | **G. ACCUMULATED AMORTIZATION OF CIAC:** | | | A-14 (S) |
| 2 | 1. | 0 | 0 | |
| 3 | | | | |
| 4 | 2. | 0 | 0 | |
| 5 | | | | |
| 6 | | 0 | 0 | |
| 7 | **H. ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 8 | 1. | 0 | 0 | |
| 9 | | | | |
| 10 | 2. | 0 | 0 | |
| 11 | | | | |
| 12 | | 0 | 0 | |
| 13 | **I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | A-20 (S) |
| 14 | 1. | 0 | 0 | |
| 15 | | | | |
| 16 | 2. | 0 | 0 | |
| 17 | | | | |
| 18 | | 0 | 0 | |
| 19 | **J. ADVANCES FOR CONSTRUCTION:** | | | A-16 (S) |
| 20 | 1. | 0 | 0 | |
| 21 | | | | |
| 22 | 2. | 0 | 0 | |
| 23 | | | | |
| 24 | | 0 | 0 | |
| 25 | **K. DEFERRED TAXES:** | | | C-6 (S) |
| 26 | 1. | 0 | 0 | |
| 27 | | | | |
| 28 | 2. | 0 | 0 | |
| 29 | | | | |
| 30 | | 0 | 0 | |
| 31 | **L. WORKING CAPITAL ALLOWANCE:** | | | A-17 (S) |
| 32 | 1. | 0 | 0 | |
| 33 | | | | |
| 34 | 2. | 0 | 0 | |
| 35 | | 0 | 0 | |
| 36 | **M. OTHER** | | | A-21(S) |
| 37 | 1. | 0 | 0 | |
| 38 | | | | |
| 39 | 2. | 0 | 0 | |
| 40 | | 0 | 0 | |
| 41 | | | | |
| 42 | **TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS** | 0 | 0 | |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 108,125 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 35,241 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 35,241 |
| 28 | **12/31/88 Balance** | 143,366 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 19,593 |
| 32 | 1989 Retirements | 1,346 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 18,247 |
| 35 | **12/31/89 Balance** | 161,613 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 90,309 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 90,309 |
| 42 | **12/31/90 Balance** | 251,922 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Plant In Service Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 251,922 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 4,458 |
| 5 | 1991 Retirements | | 7,005 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | (2,547) |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 249,375 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 124 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 124 |
| 15 | **12/31/92 Balance** | | 249,499 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 1,317 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | (5,672) |
| 21 | 1993 Net Additions | | (4,355) |
| 22 | **12/31/93 Balance** | | 245,144 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 38,048 |
| 26 | 1994 Retirements | | 1,577 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 36,472 |
| 29 | **12/31/94 Balance** | | 281,616 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (426) |
| 32 | 1995 Additions | | 10,478 |
| 33 | 1995 Retirements | | 586 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 9,892 |
| 36 | **12/31/95 Balance** | | 291,082 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (3,978) |
| 39 | 1996 Additions | | 5,391 |
| 40 | 1996 Retirements | | 45 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 5,346 |
| 43 | **12/31/96 Balance** | | 292,450 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of PIS by account for the the prior year and the last year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 PLANT IN SERVICE | | | | | | | 1996 AVERAGE BALANCE | | |
| Line No. | Account No. and Name | Balance Per Books 12/31/95 | Net Additions 12/31/95 - 12/31/96 Gross | Retirements | Net | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance |
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | |
| 2 | 351.1 Organization | 2,095 | 0 | 0 | 0 | 2,095 | 0 | 2,095 | 2,095 | 0 | 2,095 |
| 3 | 352.1 Franchises | 4,869 | 0 | 0 | 0 | 4,869 | 0 | 4,869 | 4,869 | 0 | 4,869 |
| 4 | 389.1 Other Plant & Misc. Equipment | 81 | 0 | 0 | 0 | 81 | 0 | 81 | 81 | 0 | 81 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 11,032 | 0 | 0 | 0 | 11,032 | 0 | 11,032 | 11,032 | 0 | 11,032 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 2,295 | 0 | 0 | 0 | 2,295 | 0 | 2,295 | 2,295 | 0 | 2,295 |
| 9 | 361.2 Collection Sewers - Gravity | 2,124 | 0 | 0 | 0 | 2,124 | 0 | 2,124 | 2,124 | 0 | 2,124 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 970 | 0 | 0 | 0 | 970 | 0 | 970 | 970 | 0 | 970 |
| 12 | 364.2 Flow Measuring Devices | 3,318 | 0 | 0 | 0 | 3,318 | 0 | 3,318 | 3,318 | 0 | 3,318 |
| 13 | 365.2 Flow Measuring Installation | 5 | 0 | 0 | 0 | 5 | 0 | 5 | 5 | 0 | 5 |
| 14 | 389.2 Other Plant & Misc. Equipment | 66 | 0 | 0 | 0 | 66 | 0 | 66 | 66 | 0 | 66 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 679 | 0 | 0 | 0 | 679 | 0 | 679 | 679 | 0 | 679 |
| 18 | 370.3 Receiving Wells | 521 | 0 | 0 | 0 | 521 | 0 | 521 | 521 | 0 | 521 |
| 19 | 371.3 Pumping Equipment | 19,739 | 0 | 0 | 0 | 19,739 | 0 | 19,739 | 19,739 | 0 | 19,739 |
| 20 | 389.3 Other Plant & Misc. Equipment | 134 | 0 | 0 | 0 | 134 | 0 | 134 | 134 | 0 | 134 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 954 | 0 | 0 | 0 | 954 | 0 | 954 | 954 | 0 | 954 |
| 23 | 354.4 Structures & Improvements | 65,787 | 0 | 0 | 0 | 65,787 | 0 | 65,787 | 65,787 | 0 | 65,787 |
| 24 | 380.4 Treatment & Disposal | 100,482 | 0 | 0 | 0 | 100,482 | 0 | 100,482 | 100,482 | 0 | 100,482 |
| 25 | 381.4 Plant Sewers | 13,955 | 0 | 0 | 0 | 13,955 | 0 | 13,955 | 13,955 | 0 | 13,955 |
| 26 | 382.4 Outfall Sewer Lines | 1,250 | 0 | 0 | 0 | 1,250 | 0 | 1,250 | 1,250 | 0 | 1,250 |
| 27 | 389.4 Other Plant & Misc. Equipment | 554 | 0 | 0 | 0 | 554 | 0 | 554 | 554 | 0 | 554 |
| 28 | **GENERAL PLANT** | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 1,008 | 0 | 0 | 0 | 1,008 | 0 | 1,008 | 1,008 | 0 | 1,008 |
| 30 | 354.5 Structures & Improvements | 10,252 | 87 | (45) | 42 | 10,294 | 0 | 10,294 | 10,280 | 0 | 10,280 |
| 31 | 390.5 Office Furniture & Equipment | 6,353 | 0 | 0 | 0 | 6,353 | 0 | 6,353 | 6,353 | 0 | 6,353 |
| 32 | 390.51 Computer Equipment | 14,968 | 3,211 | 0 | 3,211 | 18,179 | 0 | 18,179 | 16,912 | 0 | 16,912 |
| 33 | 391.5 Transportation Equipment | 9,495 | 431 | 0 | 431 | 9,927 | 0 | 9,927 | 9,756 | 0 | 9,756 |
| 34 | 392.5 Stores Equipment | 92 | 0 | 0 | 0 | 92 | 0 | 92 | 92 | 0 | 92 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,462 | 130 | 0 | 130 | 3,592 | 0 | 3,592 | 3,541 | 0 | 3,541 |
| 36 | 394.5 Laboratory Equipment | 3,149 | 102 | 0 | 102 | 3,251 | 0 | 3,251 | 3,211 | 0 | 3,211 |
| 37 | 395.5 Power Operated Equipment | 3,190 | 1,430 | 0 | 1,430 | 4,620 | 0 | 4,620 | 4,056 | 0 | 4,056 |
| 38 | 396.5 Communication Equipment | 1,840 | 0 | 0 | 0 | 1,840 | 0 | 1,840 | 1,840 | 0 | 1,840 |
| 39 | 397.5 Miscellaneous Equipment | 827 | 0 | 0 | 0 | 827 | 0 | 827 | 827 | 0 | 827 |
| 40 | 398.5 Other Tangible Plant | 1,557 | 0 | 0 | 0 | 1,557 | 0 | 1,557 | 1,557 | 0 | 1,557 |
| 41 | **INTANGIBLE PLANT** | 7,045 | 0 | 0 | 0 | 7,045 | 0 | 7,045 | 7,045 | 0 | 7,045 |
| 42 | **COLLECTION PLANT** | 19,809 | 0 | 0 | 0 | 19,809 | 0 | 19,809 | 19,809 | 0 | 19,809 |
| 43 | **SYSTEM PUMPING PLANT** | 21,073 | 0 | 0 | 0 | 21,073 | 0 | 21,073 | 21,073 | 0 | 21,073 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 182,982 | 0 | 0 | 0 | 182,982 | 0 | 182,982 | 182,982 | 0 | 182,982 |
| 45 | **GENERAL PLANT** | 56,195 | 5,391 | (45) | 5,346 | 61,540 | 0 | 61,540 | 59,434 | 0 | 59,434 |
| 46 | **TOTAL PLANT IN SERVICE** | 287,104 | 5,391 | (45) | 5,346 | 292,450 | 0 | 292,450 | 290,343 | 0 | 290,343 |
| 47 | **LAND & LAND RIGHTS** | 12,994 | 0 | 0 | 0 | 12,994 | 0 | 12,994 | 12,994 | 0 | 12,994 |
| 48 | **TOTAL PIS LESS LAND** | 274,109 | 5,391 | (45) | 5,346 | 279,455 | 0 | 279,455 | 277,348 | 0 | 277,348 |



Note: May not cross foot due to rounding.

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE**

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: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 0 | 2,095 |
| 3 | 352.1 Franchises | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 4,869 | 0 | 4,869 |
| 4 | 389.1 Other Plant & Misc. Equipment | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 0 | 81 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 11,032 | 0 | 11,032 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 2,295 | 0 | 2,295 |
| 9 | 361.2 Collection Sewers - Gravity | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 2,124 | 0 | 2,124 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 970 | 970 | 970 | 970 | 970 | 970 | 970 | 970 | 970 | 970 | 970 | 970 | 970 | 0 | 970 |
| 12 | 364.2 Flow Measuring Devices | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 3,318 | 0 | 3,318 |
| 13 | 365.2 Flow Measuring Installation | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 5 |
| 14 | 389.2 Other Plant & Misc. Equipment | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 0 | 66 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 679 | 679 | 679 | 679 | 679 | 679 | 679 | 679 | 679 | 679 | 679 | 679 | 679 | 0 | 679 |
| 18 | 370.3 Receiving Wells | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 0 | 521 |
| 19 | 371.3 Pumping Equipment | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 19,739 | 0 | 19,739 |
| 20 | 389.3 Other Plant & Misc. Equipment | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 0 | 134 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 954 | 954 | 954 | 954 | 954 | 954 | 954 | 954 | 954 | 954 | 954 | 954 | 954 | 0 | 954 |
| 23 | 354.4 Structures & Improvements | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 65,787 | 0 | 65,787 |
| 24 | 380.4 Treatment & Disposal | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 100,482 | 0 | 100,482 |
| 25 | 381.4 Plant Sewers | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 13,955 | 0 | 13,955 |
| 26 | 382.4 Outfall Sewer Lines | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 0 | 1,250 |
| 27 | 389.4 Other Plant & Misc. Equipment | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 554 | 0 | 554 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 0 | 1,008 |
| 30 | 354.5 Structures & Improvements | 10,252 | 10,286 | 10,289 | 10,296 | 10,297 | 10,299 | 10,262 | 10,264 | 10,265 | 10,272 | 10,279 | 10,287 | 10,294 | 42 | 10,280 |
| 31 | 390.5 Office Furniture & Equipment | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 6,353 | 0 | 6,353 |
| 32 | 390.51 Computer Equipment | 14,968 | 16,242 | 16,340 | 16,603 | 16,655 | 16,707 | 17,019 | 17,071 | 17,124 | 17,386 | 17,640 | 17,916 | 18,179 | 3,211 | 16,912 |
| 33 | 391.5 Transportation Equipment | 9,495 | 9,666 | 9,680 | 9,715 | 9,722 | 9,729 | 9,771 | 9,778 | 9,785 | 9,820 | 9,854 | 9,891 | 9,927 | 431 | 9,756 |
| 34 | 392.5 Stores Equipment | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 0 | 92 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,462 | 3,514 | 3,518 | 3,529 | 3,531 | 3,533 | 3,545 | 3,548 | 3,550 | 3,560 | 3,571 | 3,582 | 3,592 | 130 | 3,541 |
| 36 | 394.5 Laboratory Equipment | 3,149 | 3,190 | 3,193 | 3,201 | 3,203 | 3,205 | 3,215 | 3,216 | 3,218 | 3,226 | 3,234 | 3,243 | 3,251 | 102 | 3,211 |
| 37 | 395.5 Power Operated Equipment | 3,190 | 3,757 | 3,801 | 3,918 | 3,941 | 3,965 | 4,103 | 4,127 | 4,150 | 4,267 | 4,380 | 4,503 | 4,620 | 1,430 | 4,056 |
| 38 | 396.5 Communication Equipment | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 0 | 1,840 |
| 39 | 397.5 Miscellaneous Equipment | 827 | 827 | 827 | 827 | 827 | 827 | 827 | 827 | 827 | 827 | 827 | 827 | 827 | 0 | 827 |
| 40 | 398.5 Other Tangible Plant | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 1,557 | 0 | 1,557 |
| 41 | **INTANGIBLE PLANT** | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 0 | 7,045 |
| 42 | **COLLECTION PLANT** | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 19,809 | 0 | 19,809 |
| 43 | **SYSTEM PUMPING PLANT** | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 21,073 | 0 | 21,073 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 182,982 | 0 | 182,982 |
| 45 | **GENERAL PLANT** | 56,195 | 58,333 | 58,498 | 58,939 | 59,027 | 59,115 | 59,593 | 59,681 | 59,769 | 60,210 | 60,636 | 61,099 | 61,540 | 5,346 | 59,434 |
| 46 | **TOTAL PLANT IN SERVICE** | 287,104 | 289,242 | 289,407 | 289,848 | 289,936 | 290,024 | 290,502 | 290,590 | 290,678 | 291,119 | 291,545 | 292,009 | 292,450 | 5,346 | 290,343 |
| 47 | **LAND & LAND RIGHTS** | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 12,994 | 0 | 12,994 |
| 48 | **TOTAL PIS LESS LAND** | 274,109 | 276,248 | 276,413 | 276,854 | 276,942 | 277,030 | 277,508 | 277,596 | 277,684 | 278,125 | 278,551 | 279,014 | 279,455 | 5,346 | 277,348 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY NET ADDITIONS / AVERAGE**

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: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 34 | 3 | 7 | 1 | 1 | (37) | 1 | 1 | 7 | 7 | 7 | 7 | 42 | 28 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 1,274 | 98 | 263 | 52 | 52 | 312 | 52 | 52 | 263 | 254 | 276 | 263 | 3,211 | 1,943 |
| 33 | 391.5 Transportation Equipment | 171 | 13 | 35 | 7 | 7 | 42 | 7 | 7 | 35 | 34 | 37 | 35 | 431 | 261 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 52 | 4 | 11 | 2 | 2 | 13 | 2 | 2 | 11 | 10 | 11 | 11 | 130 | 79 |
| 36 | 394.5 Laboratory Equipment | 40 | 3 | 8 | 2 | 2 | 10 | 2 | 2 | 8 | 8 | 9 | 8 | 102 | 62 |
| 37 | 395.5 Power Operated Equipment | 567 | 44 | 117 | 23 | 23 | 139 | 23 | 23 | 117 | 113 | 123 | 117 | 1,430 | 866 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 2,139 | 165 | 441 | 88 | 88 | 478 | 88 | 88 | 441 | 426 | 464 | 441 | 5,346 | 3,239 |
| 46 | **TOTAL NET ADDITIONS** | 2,139 | 165 | 441 | 88 | 88 | 478 | 88 | 88 | 441 | 426 | 464 | 441 | 5,346 | 3,239 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 2,139 | 165 | 441 | 88 | 88 | 478 | 88 | 88 | 441 | 426 | 464 | 441 | 5,346 | 3,239 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY GROSS ADDITIONS / AVERAGE**

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimbell

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Ave. Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | *389.1 Other Plant & Misc. Equipment* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* | *0* |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 360.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 361.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 34 | 3 | 7 | 1 | 1 | 8 | 1 | 1 | 7 | 7 | 7 | 7 | 87 | 52 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 1,274 | 98 | 263 | 52 | 52 | 312 | 52 | 52 | 263 | 254 | 276 | 263 | 3,211 | 1,943 |
| 33 | 391.5 Transportation Equipment | 171 | 13 | 35 | 7 | 7 | 42 | 7 | 7 | 35 | 34 | 37 | 35 | 431 | 261 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 52 | 4 | 11 | 2 | 2 | 13 | 2 | 2 | 11 | 10 | 11 | 11 | 130 | 79 |
| 36 | *394.5 Laboratory Equipment* | 40 | 3 | 8 | 2 | 2 | 10 | 2 | 2 | 8 | 8 | 9 | 8 | 102 | 62 |
| 37 | 395.5 Power Operated Equipment | 567 | 44 | 117 | 23 | 23 | 139 | 23 | 23 | 117 | 113 | 123 | 117 | 1,430 | 866 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 2,139 | 165 | 441 | 88 | 88 | 523* | 88 | 88 | 441 | 426 | 464 | 441 | 5,391 | 3,263 |
| 46 | **TOTAL GROSS ADDITIONS** | 2,139 | 165 | 441 | 88 | 88 | 523 | 88 | 88 | 441 | 426 | 464 | 441 | 5,391 | 3,263 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 2,139 | 165 | 441 | 88 | 88 | 523 | 88 | 88 | 441 | 426 | 464 | 441 | 5,391 | 3,263 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |

**SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996**
**MONTHLY UTILITY ADJUSTMENTS / AVERAGE**

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: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | **LAND & LAND RIGHTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | **TOTAL PIS LESS LAND** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

| Line No. | (1) Account No. and Name | (2) Average Adjusted Utility Balance A-6(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 2,095 | 0.00% | 0 |
| 3 | 352.1 Franchises | 4,869 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 81 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 11,032 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0.56% | 0 |
| 8 | 360.2 Collection Sewers - Force | 2,295 | 0.56% | 13 |
| 9 | 361.2 Collection Sewers - Gravity | 2,124 | 0.56% | 12 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 970 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 3,318 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 5 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 66 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 679 | 0.56% | 4 |
| 18 | 370.3 Receiving Wells | 521 | 0.56% | 3 |
| 19 | 371.3 Pumping Equipment | 19,739 | 0.56% | 111 |
| 20 | 389.3 Other Plant & Misc. Equipment | 134 | 0.56% | 1 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 954 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 65,787 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 100,482 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 13,955 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 1,250 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 554 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 1,008 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 10,280 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 6,353 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 16,912 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 9,756 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 92 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,541 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 3,211 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 4,056 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 1,840 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 827 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 1,557 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 7,045 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 19,809 | 0.13% | 25 |
| 43 | **SYSTEM PUMPING PLANT** | 21,073 | 0.56% | 119 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 182,982 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 59,434 | 0.00% | 0 |
| 46 | **TOTAL PLANT IN SERVICE** | 290,343 | 0.05% | 144 |
| 47 | **LAND & LAND RIGHTS** | 12,994 | 0.00% | 0 |
| 48 | **TOTAL PIS LESS LAND** | 277,348 | 0.05% | 144 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
## SUMMARY

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

**FPSC**
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

| Line No. | (1) Description | (2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books | (3) Utility Adjustments | (4) Adjusted Utility Balance | Supporting Schedules |
|---|---|---|---|---|---|
| 1 | Plant in Service | 144 | 0 | 144 | A-6 (S) |
| 2 | Land | 0 | 0 | 0 | A-6 (S) |
| 3 | Less: Accumulated Depreciation | (67) | 0 | (67) | A-10 (S) |
| 4 | CIAC | 0 | 0 | 0 | A-12 (S) |
| 5 | Accumulated Amort. of CIAC | 0 | 0 | 0 | A-14 (S) |
| 6 | Advances for Construction | 0 | 0 | 0 | A-16 (S) |
| 7 | Other | 0 | 0 | 0 | A-20 (S) |
| 8 | **TOTAL SEWER NON-USED & USEFUL** | 77 | 0 | 77 | |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum. Depr. Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 11,589 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 2,844 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 2,844 |
| 28 | **12/31/88 Balance** | 14,433 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 3,487 |
| 32 | 1989 Retirements | 1,346 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 2,141 |
| 35 | **12/31/89 Balance** | 16,574 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 4,844 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 4,844 |
| 42 | **12/31/90 Balance** | 21,417 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | | (2) Sewer Accum Depr Year-End Balances |
|---|---|---|---|
| 1 | **12/31/90 Balance** | | 21,417 |
| 2 | | | |
| 3 | | | |
| 4 | 1991 Additions | | 5,941 |
| 5 | 1991 Retirements | | 610 |
| 6 | 1991 Adjustments | | 0 |
| 7 | 1991 Net Additions | | 5,331 |
| 6 | | | |
| 8 | **12/31/91 Balance** | | 26,748 |
| 9 | | | |
| 10 | | | |
| 11 | 1992 Additions | | 5,910 |
| 12 | 1992 Retirements | | 0 |
| 13 | 1992 Adjustments | | 0 |
| 14 | 1992 Net Additions | | 5,910 |
| 15 | **12/31/92 Balance** | | 32,659 |
| 16 | | | |
| 17 | | | |
| 18 | 1993 Additions | | 5,928 |
| 19 | 1993 Retirements | | 0 |
| 20 | 1993 Adjustments | General Plant Allocation True-up | 12,591 |
| 21 | 1993 Net Additions | | 18,520 |
| 22 | **12/31/93 Balance** | | 51,179 |
| 23 | | | |
| 24 | | | |
| 25 | 1994 Additions | | 9,943 |
| 26 | 1994 Retirements | | 1,577 |
| 27 | 1994 Adjustments | | 0 |
| 28 | 1994 Net Additions | | 8,366 |
| 29 | **12/31/94 Balance** | | 59,545 |
| 30 | | | |
| 31 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (190) |
| 32 | 1995 Additions | | 11,297 |
| 33 | 1995 Retirements | | 586 |
| 34 | 1995 Adjustments | | 0 |
| 35 | 1995 Net Additions | | 10,711 |
| 36 | **12/31/95 Balance** | | 70,066 |
| 37 | | | |
| 38 | **Adjustment to beginning balance** | General Plant re-allocation true-up | (1,140) |
| 39 | 1996 Additions | | 16,555 |
| 40 | 1996 Retirements | | 45 |
| 41 | 1996 Adjustments | | 0 |
| 42 | 1996 Net Additions | | 16,510 |
| 43 | **12/31/96 Balance** | | 85,435 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

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: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Net Additions | (4) Balance Per Books 12/31/96 | (5) Utility Adjustments | (6) Adjusted Balance 12/31/96 | (7) Balance Per Books | (8) Utility Adjustments | (9) Adjusted Utility Balance |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1996 ACCUMULATED DEPRECIATION | | | | 1996 AVERAGE BALANCE | | |
| 1 | **INTANGIBLE PLANT** | | | | | | | | |
| 2 | 351.1 Organization | 322 | 52 | 374 | 0 | 374 | 348 | 0 | 348 |
| 3 | 352.1 Franchises | 614 | 122 | 736 | 0 | 736 | 675 | 0 | 675 |
| 4 | 389.1 Other Plant & Misc. Equipment | 15 | 5 | 20 | 0 | 20 | 18 | 0 | 18 |
| 5 | **COLLECTION PLANT** | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | (2) | 0 | (2) | 0 | (2) | (2) | 0 | (2) |
| 8 | 360.2 Collection Sewers - Force | 430 | 76 | 506 | 0 | 506 | 468 | 0 | 468 |
| 9 | 361.2 Collection Sewers - Gravity | 361 | 47 | 408 | 0 | 408 | 384 | 0 | 384 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 164 | 26 | 190 | 0 | 190 | 177 | 0 | 177 |
| 12 | 364.2 Flow Measuring Devices | 2,598 | 664 | 3,262 | 0 | 3,262 | 2,930 | 0 | 2,930 |
| 13 | 365.2 Flow Measuring Installation | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| 14 | 389.2 Other Plant & Misc. Equipment | 13 | 4 | 17 | 0 | 17 | 15 | 0 | 15 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 124 | 21 | 145 | 0 | 145 | 134 | 0 | 134 |
| 18 | 370.3 Receiving Wells | 98 | 17 | 115 | 0 | 115 | 107 | 0 | 107 |
| 19 | 371.3 Pumping Equipment | 10,016 | 1,097 | 11,113 | 0 | 11,113 | 10,565 | 0 | 10,565 |
| 20 | 389.3 Other Plant & Misc. Equipment | 24 | 7 | 31 | 0 | 31 | 27 | 0 | 27 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 13,105 | 2,059 | 15,164 | 0 | 15,164 | 14,134 | 0 | 14,134 |
| 24 | 380.4 Treatment & Disposal | 11,899 | 5,587 | 17,486 | 0 | 17,486 | 14,692 | 0 | 14,692 |
| 25 | 381.4 Plant Sewers | 1,918 | 399 | 2,317 | 0 | 2,317 | 2,118 | 0 | 2,118 |
| 26 | 382.4 Outfall Sewer Lines | 234 | 42 | 276 | 0 | 276 | 255 | 0 | 255 |
| 27 | 389.4 Other Plant & Misc. Equipment | 223 | 31 | 254 | 0 | 254 | 238 | 0 | 238 |
| 28 | **GENERAL PLANT** | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 2,317 | 212 | 2,529 | 0 | 2,529 | 2,422 | 0 | 2,422 |
| 31 | 390.5 Office Furniture & Equipment | 2,928 | 424 | 3,352 | 0 | 3,352 | 3,140 | 0 | 3,140 |
| 32 | 390.51 Computer Equipment | 6,874 | 2,819 | 9,693 | 0 | 9,693 | 8,283 | 0 | 8,283 |
| 33 | 391.5 Transportation Equipment | 7,014 | 1,626 | 8,640 | 0 | 8,640 | 7,827 | 0 | 7,827 |
| 34 | 392.5 Stores Equipment | 31 | 5 | 36 | 0 | 36 | 34 | 0 | 34 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,792 | 221 | 2,013 | 0 | 2,013 | 1,902 | 0 | 1,902 |
| 36 | 394.5 Laboratory Equipment | 466 | 214 | 680 | 0 | 680 | 573 | 0 | 573 |
| 37 | 395.5 Power Operated Equipment | 3,255 | 338 | 3,593 | 0 | 3,593 | 3,424 | 0 | 3,424 |
| 38 | 396.5 Communication Equipment | 860 | 184 | 1,044 | 0 | 1,044 | 953 | 0 | 953 |
| 39 | 397.5 Miscellaneous Equipment | 208 | 55 | 263 | 0 | 263 | 235 | 0 | 235 |
| 40 | 398.5 Other Tangible Plant | 1,023 | 156 | 1,179 | 0 | 1,179 | 1,101 | 0 | 1,101 |
| 41 | **INTANGIBLE PLANT** | 951 | 179 | 1,130 | 0 | 1,130 | 1,041 | 0 | 1,041 |
| 42 | **COLLECTION PLANT** | 3,565 | 817 | 4,382 | 0 | 4,382 | 3,973 | 0 | 3,973 |
| 43 | **SYSTEM PUMPING PLANT** | 10,262 | 1,142 | 11,404 | 0 | 11,404 | 10,833 | 0 | 10,833 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 27,379 | 8,118 | 35,497 | 0 | 35,497 | 31,437 | 0 | 31,437 |
| 45 | **GENERAL PLANT** | 26,768 | 6,254 | 33,022 | 0 | 33,022 | 29,894 | 0 | 29,894 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 68,925 | 16,510 | 85,435 | 0 | 85,435 | 77,178 | 0 | 77,178 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimbell
Recap schedules: A-2(S), A-8(S)

| Line No. | (1) Account No. and Name | (2) Balance Per Books 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 322 | 326 | 330 | 334 | 338 | 342 | 350 | 354 | 358 | 362 | 366 | 370 | 374 | 52 | 348 |
| 3 | 352.1 Franchises | 614 | 624 | 634 | 644 | 654 | 664 | 676 | 686 | 696 | 706 | 716 | 726 | 736 | 122 | 675 |
| 4 | 389.1 Other Plant & Misc. Equipment | 15 | 15 | 15 | 15 | 15 | 15 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 5 | 18 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | *354.2 Structures & Improvements* | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 0 | (2) |
| 8 | 360.2 Collection Sewers - Force | 430 | 436 | 442 | 448 | 454 | 460 | 470 | 476 | 482 | 488 | 494 | 500 | 506 | 76 | 468 |
| 9 | 361.2 Collection Sewers - Gravity | 361 | 365 | 369 | 373 | 377 | 381 | 384 | 388 | 392 | 396 | 400 | 404 | 408 | 47 | 384 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 164 | 166 | 168 | 170 | 172 | 174 | 178 | 180 | 182 | 184 | 186 | 188 | 190 | 26 | 177 |
| 12 | 364.2 Flow Measuring Devices | 2,588 | 2,653 | 2,708 | 2,763 | 2,818 | 2,873 | 2,932 | 2,987 | 3,042 | 3,097 | 3,152 | 3,207 | 3,262 | 664 | 2,930 |
| 13 | 365.2 Flow Measuring Installation | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 |
| 14 | 389.2 Other Plant & Misc. Equipment | 13 | 13 | 13 | 13 | 13 | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 4 | 15 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 124 | 126 | 128 | 130 | 132 | 134 | 133 | 135 | 137 | 139 | 141 | 143 | 145 | 21 | 134 |
| 18 | 370.3 Receiving Wells | 98 | 99 | 100 | 101 | 102 | 103 | 109 | 110 | 111 | 112 | 113 | 114 | 115 | 17 | 107 |
| 19 | 371.3 Pumping Equipment | 10,016 | 10,107 | 10,198 | 10,289 | 10,380 | 10,471 | 10,567 | 10,658 | 10,749 | 10,840 | 10,931 | 11,022 | 11,113 | 1,097 | 10,565 |
| 20 | 389.3 Other Plant & Misc. Equipment | 24 | 25 | 26 | 27 | 28 | 29 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 7 | 27 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | *354.4 Structures & Improvements* | *13,105* | *13,277* | *13,449* | *13,621* | *13,793* | *13,965* | *14,132* | *14,304* | *14,476* | *14,648* | *14,820* | *14,992* | *15,164* | *2,059* | *14,134* |
| 24 | 380.4 Treatment & Disposal | 11,899 | 12,365 | 12,831 | 13,297 | 13,763 | 14,229 | 14,690 | 15,156 | 15,622 | 16,088 | 16,554 | 17,020 | 17,486 | 5,587 | 14,692 |
| 25 | 381.4 Plant Sewers | 1,918 | 1,951 | 1,984 | 2,017 | 2,050 | 2,083 | 2,119 | 2,152 | 2,185 | 2,218 | 2,251 | 2,284 | 2,317 | 399 | 2,118 |
| 26 | 382.4 Outfall Sewer Lines | 234 | 238 | 242 | 246 | 250 | 254 | 252 | 256 | 260 | 264 | 268 | 272 | 276 | 42 | 255 |
| 27 | 389.4 Other Plant & Misc. Equipment | 223 | 226 | 229 | 232 | 235 | 238 | 236 | 239 | 242 | 245 | 248 | 251 | 254 | 31 | 238 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 2,317 | 2,338 | 2,359 | 2,380 | 2,401 | 2,422 | 2,403 | 2,424 | 2,445 | 2,466 | 2,487 | 2,508 | 2,529 | 212 | 2,422 |
| 31 | 390.5 Office Furniture & Equipment | 2,928 | 2,963 | 2,998 | 3,033 | 3,068 | 3,103 | 3,142 | 3,177 | 3,212 | 3,247 | 3,282 | 3,317 | 3,352 | 424 | 3,140 |
| 32 | 390.51 Computer Equipment | 6,874 | 7,109 | 7,344 | 7,579 | 7,814 | 8,049 | 8,283 | 8,518 | 8,753 | 8,988 | 9,223 | 9,458 | 9,693 | 2,819 | 8,283 |
| 33 | 391.5 Transportation Equipment | 7,014 | 7,150 | 7,286 | 7,422 | 7,558 | 7,694 | 7,824 | 7,960 | 8,096 | 8,232 | 8,368 | 8,504 | 8,640 | 1,626 | 7,827 |
| 34 | 392.5 Stores Equipment | 31 | 31 | 31 | 31 | 31 | 31 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 5 | 34 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,792 | 1,810 | 1,828 | 1,846 | 1,864 | 1,882 | 1,905 | 1,923 | 1,941 | 1,959 | 1,977 | 1,995 | 2,013 | 221 | 1,902 |
| 36 | 394.5 Laboratory Equipment | 466 | 484 | 502 | 520 | 538 | 556 | 572 | 590 | 608 | 626 | 644 | 662 | 680 | 214 | 573 |
| 37 | 395.5 Power Operated Equipment | 3,255 | 3,283 | 3,311 | 3,339 | 3,367 | 3,395 | 3,425 | 3,453 | 3,481 | 3,509 | 3,537 | 3,565 | 3,593 | 338 | 3,424 |
| 38 | 396.5 Communication Equipment | 860 | 875 | 890 | 905 | 920 | 935 | 954 | 969 | 984 | 999 | 1,014 | 1,029 | 1,044 | 184 | 953 |
| 39 | 397.5 Miscellaneous Equipment | 208 | 213 | 218 | 223 | 228 | 233 | 233 | 238 | 243 | 248 | 253 | 258 | 263 | 55 | 235 |
| 40 | 398.5 Other Tangible Plant | 1,023 | 1,036 | 1,049 | 1,062 | 1,075 | 1,088 | 1,101 | 1,114 | 1,127 | 1,140 | 1,153 | 1,166 | 1,179 | 156 | 1,101 |
| 41 | **INTANGIBLE PLANT** | 951 | 965 | 979 | 993 | 1,007 | 1,021 | 1,046 | 1,060 | 1,074 | 1,088 | 1,102 | 1,116 | 1,130 | 179 | 1,041 |
| 42 | **COLLECTION PLANT** | 3,565 | 3,632 | 3,699 | 3,766 | 3,833 | 3,900 | 3,980 | 4,047 | 4,114 | 4,181 | 4,248 | 4,315 | 4,382 | 817 | 3,973 |
| 43 | **SYSTEM PUMPING PLANT** | 10,262 | 10,357 | 10,452 | 10,547 | 10,642 | 10,737 | 10,834 | 10,929 | 11,024 | 11,119 | 11,214 | 11,309 | 11,404 | 1,142 | 10,833 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 27,379 | 28,057 | 28,735 | 29,413 | 30,091 | 30,769 | 31,429 | 32,107 | 32,785 | 33,463 | 34,141 | 34,819 | 35,497 | 8,118 | 31,437 |
| 45 | **GENERAL PLANT** | 26,768 | 27,292 | 27,816 | 28,340 | 28,864 | 29,388 | 29,878 | 30,402 | 30,926 | 31,450 | 31,974 | 32,498 | 33,022 | 6,254 | 29,894 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 68,925 | 70,303 | 71,681 | 73,059 | 74,437 | 75,815 | 77,167 | 78,545 | 79,923 | 81,301 | 82,679 | 84,057 | 85,435 | 16,510 | 77,178 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Net Additions | (15) Average Net Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 3 | 352.1 Franchises | 10 | 10 | 10 | 10 | 10 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 122 | 61 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 6 | 6 | 6 | 6 | 6 | 10 | 6 | 6 | 6 | 6 | 6 | 6 | 76 | 38 |
| 9 | 361.2 Collection Sewers - Gravity | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 23 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 12 | 364.2 Flow Measuring Devices | 55 | 55 | 55 | 55 | 55 | 59 | 55 | 55 | 55 | 55 | 55 | 55 | 664 | 332 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 2 | 2 | 2 | 2 | 2 | (1) | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 10 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | 6 | 1 | 1 | 1 | 1 | 1 | 1 | 17 | 9 |
| 19 | 371.3 Pumping Equipment | 91 | 91 | 91 | 91 | 91 | 96 | 91 | 91 | 91 | 91 | 91 | 91 | 1,097 | 549 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 172 | 172 | 172 | 172 | 172 | 167 | 172 | 172 | 172 | 172 | 172 | 172 | 2,059 | 1,029 |
| 24 | 380.4 Treatment & Disposal | 466 | 466 | 466 | 466 | 466 | 461 | 466 | 466 | 466 | 466 | 466 | 466 | 5,587 | 2,793 |
| 25 | 381.4 Plant Sewers | 33 | 33 | 33 | 33 | 33 | 36 | 33 | 33 | 33 | 33 | 33 | 33 | 399 | 200 |
| 26 | 382.4 Outfall Sewer Lines | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3 | 3 | 3 | 3 | 3 | (2) | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 15 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 21 | 21 | 21 | 21 | 21 | (19) | 21 | 21 | 21 | 21 | 21 | 21 | 212 | 104 |
| 31 | 390.5 Office Furniture & Equipment | 35 | 35 | 35 | 35 | 35 | 39 | 35 | 35 | 35 | 35 | 35 | 35 | 424 | 212 |
| 32 | 390.51 Computer Equipment | 235 | 235 | 235 | 235 | 235 | 234 | 235 | 235 | 235 | 235 | 235 | 235 | 2,819 | 1,409 |
| 33 | 391.5 Transportation Equipment | 136 | 136 | 136 | 136 | 136 | 130 | 136 | 136 | 136 | 136 | 136 | 136 | 1,626 | 813 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 18 | 18 | 18 | 18 | 18 | 23 | 18 | 18 | 18 | 18 | 18 | 18 | 221 | 111 |
| 36 | 394.5 Laboratory Equipment | 18 | 18 | 18 | 18 | 18 | 16 | 18 | 18 | 18 | 18 | 18 | 18 | 214 | 107 |
| 37 | 395.5 Power Operated Equipment | 28 | 28 | 28 | 28 | 28 | 30 | 28 | 28 | 28 | 28 | 28 | 28 | 338 | 169 |
| 38 | 396.5 Communication Equipment | 15 | 15 | 15 | 15 | 15 | 19 | 15 | 15 | 15 | 15 | 15 | 15 | 184 | 92 |
| 39 | 397.5 Miscellaneous Equipment | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 40 | 398.5 Other Tangible Plant | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 41 | **INTANGIBLE PLANT** | 14 | 14 | 14 | 14 | 14 | 25 | 14 | 14 | 14 | 14 | 14 | 14 | 179 | 90 |
| 42 | **COLLECTION PLANT** | 67 | 67 | 67 | 67 | 67 | 80 | 67 | 67 | 67 | 67 | 67 | 67 | 817 | 408 |
| 43 | **SYSTEM PUMPING PLANT** | 95 | 95 | 95 | 95 | 95 | 97 | 95 | 95 | 95 | 95 | 95 | 95 | 1,142 | 571 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 678 | 678 | 678 | 678 | 678 | 660 | 678 | 678 | 678 | 678 | 678 | 678 | 8,118 | 4,058 |
| 45 | **GENERAL PLANT** | 524 | 524 | 524 | 524 | 524 | 490 | 524 | 524 | 524 | 524 | 524 | 524 | 6,254 | 3,125 |
| 46 | **TOTAL NET ADDITIONS** | 1,378 | 1,378 | 1,378 | 1,378 | 1,378 | 1,352 | 1,378 | 1,378 | 1,378 | 1,378 | 1,378 | 1,378 | 16,510 | 8,252 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 4 | 4 | 4 | 4 | 4 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 52 | 26 |
| 3 | 352.1 Franchises | 10 | 10 | 10 | 10 | 10 | 12 | 10 | 10 | 10 | 10 | 10 | 10 | 122 | 61 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 6 | 6 | 6 | 6 | 6 | 10 | 6 | 6 | 6 | 6 | 6 | 6 | 76 | 38 |
| 9 | 361.2 Collection Sewers - Gravity | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 47 | 23 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 26 | 13 |
| 12 | 364.2 Flow Measuring Devices | 55 | 55 | 55 | 55 | 55 | 59 | 55 | 55 | 55 | 55 | 55 | 55 | 664 | 332 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 2 | 2 | 2 | 2 | 2 | (1) | 2 | 2 | 2 | 2 | 2 | 2 | 21 | 10 |
| 18 | 370.3 Receiving Wells | 1 | 1 | 1 | 1 | 1 | 6 | 1 | 1 | 1 | 1 | 1 | 1 | 17 | 9 |
| 19 | 371.3 Pumping Equipment | 91 | 91 | 91 | 91 | 91 | 96 | 91 | 91 | 91 | 91 | 91 | 91 | 1,097 | 549 |
| 20 | 389.3 Other Plant & Misc. Equipment | 1 | 1 | 1 | 1 | 1 | (4) | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 3 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 172 | 172 | 172 | 172 | 172 | 167 | 172 | 172 | 172 | 172 | 172 | 172 | 2,058 | 1,029 |
| 24 | 380.4 Treatment & Disposal | 466 | 466 | 466 | 466 | 466 | 461 | 466 | 466 | 466 | 466 | 466 | 466 | 5,587 | 2,793 |
| 25 | 381.4 Plant Sewers | 33 | 33 | 33 | 33 | 33 | 36 | 33 | 33 | 33 | 33 | 33 | 33 | 399 | 200 |
| 26 | 382.4 Outfall Sewer Lines | 4 | 4 | 4 | 4 | 4 | (2) | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 21 |
| 27 | 389.4 Other Plant & Misc. Equipment | 3 | 3 | 3 | 3 | 3 | (2) | 3 | 3 | 3 | 3 | 3 | 3 | 31 | 15 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 21 | 21 | 21 | 21 | 21 | 26 | 21 | 21 | 21 | 21 | 21 | 21 | 257 | 129 |
| 31 | 390.5 Office Furniture & Equipment | 35 | 35 | 35 | 35 | 35 | 39 | 35 | 35 | 35 | 35 | 35 | 35 | 424 | 212 |
| 32 | 390.51 Computer Equipment | 235 | 235 | 235 | 235 | 235 | 234 | 235 | 235 | 235 | 235 | 235 | 235 | 2,819 | 1,409 |
| 33 | 391.5 Transportation Equipment | 136 | 136 | 136 | 136 | 136 | 130 | 136 | 136 | 136 | 136 | 136 | 136 | 1,626 | 813 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 3 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 18 | 18 | 18 | 18 | 18 | 23 | 18 | 18 | 18 | 18 | 18 | 18 | 221 | 111 |
| 36 | 394.5 Laboratory Equipment | 18 | 18 | 18 | 18 | 18 | 16 | 18 | 18 | 18 | 18 | 18 | 18 | 214 | 107 |
| 37 | 395.5 Power Operated Equipment | 28 | 28 | 28 | 28 | 28 | 30 | 28 | 28 | 28 | 28 | 28 | 28 | 338 | 169 |
| 38 | 396.5 Communication Equipment | 15 | 15 | 15 | 15 | 15 | 19 | 15 | 15 | 15 | 15 | 15 | 15 | 184 | 92 |
| 39 | 397.5 Miscellaneous Equipment | 5 | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 55 | 27 |
| 40 | 398.5 Other Tangible Plant | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 156 | 78 |
| 41 | **INTANGIBLE PLANT** | 14 | 14 | 14 | 14 | 14 | 25 | 14 | 14 | 14 | 14 | 14 | 14 | 179 | 90 |
| 42 | **COLLECTION PLANT** | 67 | 67 | 67 | 67 | 67 | 80 | 67 | 67 | 67 | 67 | 67 | 67 | 817 | 408 |
| 43 | **SYSTEM PUMPING PLANT** | 95 | 95 | 95 | 95 | 95 | 97 | 95 | 95 | 95 | 95 | 95 | 95 | 1,142 | 571 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 678 | 678 | 678 | 678 | 678 | 660 | 678 | 678 | 678 | 678 | 678 | 678 | 8,118 | 4,058 |
| 45 | **GENERAL PLANT** | 524 | 524 | 524 | 524 | 524 | 535 | 524 | 524 | 524 | 524 | 524 | 524 | 6,299 | 3,150 |
| 46 | **TOTAL GROSS ADDITIONS** | 1,378 | 1,378 | 1,378 | 1,378 | 1,378 | 1,397 | 1,378 | 1,378 | 1,378 | 1,378 | 1,378 | 1,378 | 16,566 | 8,277 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |
| 46 | **TOTAL RETIREMENTS** | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 24 |

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) 1996 Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | **COLLECTION PLANT** | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 362.2 Special Collecting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | **GENERAL PLANT** | | | | | | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 390.51 Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 397.5 Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 398.5 Other Tangible Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | **INTANGIBLE PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | **COLLECTION PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | **SYSTEM PUMPING PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | **GENERAL PLANT** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | **TOTAL UTILITY ADJUSTMENTS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

1131

7/12/95 9:58 AM A10S6.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
## TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

**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: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

**FPSC**
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

| Line No. | (1) Account No. and Name | (2) Ave. Adjusted Utility Balance A-10(S) 1 of 7 | (3) 1996 NON-USED & USEFUL Percentage F-Schedules | (4) 1996 NON-USED & USEFUL Average Amount |
|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | |
| 2 | 351.1 Organization | 348 | 0.00% | 0 |
| 3 | 352.1 Franchises | 675 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 18 | 0.00% | 0 |
| 5 | **COLLECTION PLANT** | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | (2) | 0.56% | 0 |
| 8 | 360.2 Collection Sewers - Force | 468 | 0.56% | 3 |
| 9 | 361.2 Collection Sewers - Gravity | 384 | 0.56% | 2 |
| 10 | 362.2 Special Collecting | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | 177 | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 2,930 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installation | 1 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 15 | 0.00% | 0 |
| 15 | **SYSTEM PUMPING PLANT** | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 134 | 0.56% | 1 |
| 18 | 370.3 Receiving Wells | 107 | 0.56% | 1 |
| 19 | 371.3 Pumping Equipment | 10,565 | 0.56% | 60 |
| 20 | 389.3 Other Plant & Misc. Equipment | 27 | 0.56% | 0 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 14,134 | 0.00% | 0 |
| 24 | 380.4 Treatment & Disposal | 14,692 | 0.00% | 0 |
| 25 | 381.4 Plant Sewers | 2,118 | 0.00% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 255 | 0.00% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 238 | 0.00% | 0 |
| 28 | **GENERAL PLANT** | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 2,422 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 3,140 | 0.00% | 0 |
| 32 | 390.51 Computer Equipment | 8,283 | 0.00% | 0 |
| 33 | 391.5 Transportation Equipment | 7,827 | 0.00% | 0 |
| 34 | 392.5 Stores Equipment | 34 | 0.00% | 0 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 1,902 | 0.00% | 0 |
| 36 | 394.5 Laboratory Equipment | 573 | 0.00% | 0 |
| 37 | 395.5 Power Operated Equipment | 3,424 | 0.00% | 0 |
| 38 | 396.5 Communication Equipment | 953 | 0.00% | 0 |
| 39 | 397.5 Miscellaneous Equipment | 235 | 0.00% | 0 |
| 40 | 398.5 Other Tangible Plant | 1,101 | 0.00% | 0 |
| 41 | **INTANGIBLE PLANT** | 1,041 | 0.00% | 0 |
| 42 | **COLLECTION PLANT** | 3,973 | 0.13% | 5 |
| 43 | **SYSTEM PUMPING PLANT** | 10,833 | 0.57% | 62 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 31,437 | 0.00% | 0 |
| 45 | **GENERAL PLANT** | 29,894 | 0.00% | 0 |
| 46 | **TOTAL SEWER ACCUM. DEPR.** | 77,178 | 0.09% | 67 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | 1985 Additions | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | 1986 Additions | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 0 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 6 | | |
| 8 | **12/31/91 Balance** | 0 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | **12/31/92 Balance** | 0 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | **12/31/93 Balance** | 0 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | **12/31/94 Balance** | 0 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 0 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 0 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 0 |
| 43 | **12/31/96 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | 1996 AVERAGE BALANCE | | | 1996 NON-USED & USEFUL | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.13% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.56% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL SEWER CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | | | | 0 | 0 | 0 | 0 | 0 | | |

Column:
(10) from Schedule A-6 (page 7 of 7)

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

**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: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

**FPSC**
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

| Line No. | (1) Description | (2) Ending Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL SEWER CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

**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: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

**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: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

**FPSC**
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Gross Additions | (15) Ave Gross Additions 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Retirements | (15) Average Retirements 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Net Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | **FPSC MARGIN RESERVE - CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | *1985 Additions* | 0 |
| 4 | 1985 Retirements | 0 |
| 5 | 1985 Adjustments | 0 |
| 6 | 1985 Net Additions | 0 |
| 7 | **12/31/85 Balance** | 0 |
| 8 | | |
| 9 | | |
| 10 | *1986 Additions* | 0 |
| 11 | 1986 Retirements | 0 |
| 12 | 1986 Adjustments | 0 |
| 13 | 1986 Net Additions | 0 |
| 14 | **12/31/86 Balance** | 0 |
| 15 | | |
| 16 | | |
| 17 | 1987 Additions | 0 |
| 18 | 1987 Retirements | 0 |
| 19 | 1987 Adjustments | 0 |
| 20 | 1987 Net Additions | 0 |
| 21 | **12/31/87 Balance** | 0 |
| 22 | **12/21/87 Balance Per Books** | 0 |
| 23 | Utility Adjustment to ordered balance (1) | 0 |
| 24 | 1988 Additions | 0 |
| 25 | 1988 Retirements | 0 |
| 26 | 1988 Adjustments | 0 |
| 27 | 1988 Net Additions | 0 |
| 28 | **12/31/88 Balance** | 0 |
| 29 | | |
| 30 | | |
| 31 | 1989 Additions | 0 |
| 32 | 1989 Retirements | 0 |
| 33 | 1989 Adjustments | 0 |
| 34 | 1989 Net Additions | 0 |
| 35 | **12/31/89 Balance** | 0 |
| 36 | | |
| 37 | | |
| 38 | 1990 Additions | 0 |
| 39 | 1990 Retirements | 0 |
| 40 | 1990 Adjustments | 0 |
| 41 | 1990 Net Additions | 0 |
| 42 | **12/31/90 Balance** | 0 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

| Line No. | (1) Description | (2) Sewer Accum Amort of CIAC Year-End Balances |
|---|---|---|
| 1 | **12/31/90 Balance** | 0 |
| 2 | | |
| 3 | | |
| 4 | 1991 Additions | 0 |
| 5 | 1991 Retirements | 0 |
| 6 | 1991 Adjustments | 0 |
| 7 | 1991 Net Additions | 0 |
| 6 | | |
| 8 | **12/31/91 Balance** | 0 |
| 9 | | |
| 10 | | |
| 11 | 1992 Additions | 0 |
| 12 | 1992 Retirements | 0 |
| 13 | 1992 Adjustments | 0 |
| 14 | 1992 Net Additions | 0 |
| 15 | **12/31/92 Balance** | 0 |
| 16 | | |
| 17 | | |
| 18 | 1993 Additions | 0 |
| 19 | 1993 Retirements | 0 |
| 20 | 1993 Adjustments | 0 |
| 21 | 1993 Net Additions | 0 |
| 22 | **12/31/93 Balance** | 0 |
| 23 | | |
| 24 | | |
| 25 | 1994 Additions | 0 |
| 26 | 1994 Retirements | 0 |
| 27 | 1994 Adjustments | 0 |
| 28 | 1994 Net Additions | 0 |
| 29 | **12/31/94 Balance** | 0 |
| 30 | | |
| 31 | | |
| 32 | 1995 Additions | 0 |
| 33 | 1995 Retirements | 0 |
| 34 | 1995 Adjustments | 0 |
| 35 | 1995 Net Additions | 0 |
| 36 | **12/31/95 Balance** | 0 |
| 37 | | |
| 38 | | |
| 39 | 1996 Additions | 0 |
| 40 | 1996 Retirements | 0 |
| 41 | 1996 Adjustments | 0 |
| 42 | 1996 Net Additions | 0 |
| 43 | **12/31/96 Balance** | 0 |

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

## SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
## TEST YEAR AVERAGE BALANCE / SUMMARY

**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: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

**FPSC**
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1996 ACCUMULATED AMORTIZATION OF CIAC** | | | | | **1996 AVERAGE BALANCE** | | | **1996 NON-USED & USEFUL** | |
| Line No. | Classification | Balance Per Books 12/31/95 | Net Additions | Balance Per Books 12/31/96 | Utility Adjustments | Adjusted Balance 12/31/96 | Balance Per Books | Utility Adjustments | Adjusted Utility Balance | Percentage | Amount |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.13% | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.57% | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |
| 6 | **TOTAL ACCUM. AMORT. SEWER CIAC** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 |

Column:
(10) from Schedule A-10 (page 7 of 7)





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

| Line No. | (1) Description | (2) Ending Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Balance Per Books 12/31/96 | (15) Net Additions | (16) Average Balance 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY NET ADDITIONS / AVERAGE

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: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Net Additions | (15) Average Net Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

1145



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY GROSS ADDITIONS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Gross Additions | (15) Average Gross Add. 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

1146



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY RETIREMENTS / AVERAGE

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: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Description | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total Retirements | Average Retirements 1996 |
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
## MONTHLY UTILITY ADJUSTMENTS / AVERAGE

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: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

| Line No. | (1) Description | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) Total Adjustments | (15) Ave. Utility Adjustments 1996 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Plant Capacity Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Line/Main Extensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Contributed Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Cont. Prpty Other than Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Service Installation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |





Note: May not cross foot due to rounding.

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
## CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

**FPSC**
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | **CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE** | | | | | |
| | Class of Capital (a) | Dollar Amount | Percent of Capital | Actual Cost Rates | Weighted Cost (3) X (4) | |
| 1 | Common Equity | 77,028,267 | 39.40% | 12.19% | 4.80% | |
| 2 | Preferred Stock | 0 | 0.00% | 0.00% | 0.00% | |
| 3 | Long Term Debt | 115,589,083 | 59.13% | 8.46% | 5.00% | |
| 4 | Customer Deposits | 1,776,486 | 0.91% | 5.92% | 0.05% | |
| 5 | Tax Credits - Zero Cost | 1,104,968 | 0.57% | 0.00% | 0.00% | |
| 6 | Tax Credits - Weighted Cost | 0 | 0.00% | 0.00% | 0.00% | |
| 7 | Deferred Income Taxes | 0 | 0.00% | 0.00% | 0.00% | |
| 8 | Short Term Debt | 0 | 0.00% | 0.00% | 0.00% | |
| 9 | **TOTAL** | 195,498,804 | 100.00% | | 9.85% | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | **PRESENT ANNUAL AFUDC RATE =** | | see below | (b) |
| 13 | | | | | | |
| 14 | | | **PROPOSED ANNUAL AFUDC RATE =** | | 9.85% | (c) |
| 15 | | | | | | |
| 16 | | | **PROPOSED MONTHLY AFUDC RATE =** | | 0.785953% | (d) |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | *Notes:* | | | | | |
| 20 | (a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost. | | | | | |
| 21 | (b) Uniform plants - Order No. 930423: 10.63% | | | | | |
| 22 | Marco Island - Order No. 931070: 10.04% | | | | | |
| 23 | Lehigh - Order No. 21352: 11.03% | | | | | |
| 24 | (c) FPSC approved methodology. | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | **ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE** | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | Per Book | Non-Utility | Non-Juris. | Other | Capital Structure Used for AFUDC |
| 33 | Class of Capital | Balance | Adjustments | Adjustments | Adjustments | Calculation |
| 34 | Common Equity (1) | 78,508,036 | (1,479,769) | 0 | 0 | 77,028,267 |
| 35 | Preferred Stock | 0 | 0 | 0 | 0 | 0 |
| 36 | Long Term Debt (2) | 115,589,083 | 0 | 0 | 0 | 115,589,083 |
| 37 | Customer Deposits (3) | 1,776,486 | 0 | 0 | 0 | 1,776,486 |
| 38 | Tax Credits - Zero Cost | 1,104,968 | 0 | 0 | 0 | 1,104,968 |
| 39 | Tax Credits - Weighted Cost | 0 | 0 | 0 | 0 | 0 |
| 40 | Deferred Income Taxes | 0 | 0 | 0 | 0 | 0 |
| 41 | Short Term Debt | 0 | 0 | 0 | 0 | 0 |
| 42 | **TOTAL** | 196,978,573 | (1,479,769) | 0 | 0 | 195,498,804 |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | **CALCULATION OF PROPOSED MONTHLY AFUDC RATE** | | | | | |
| 46 | | | | | | |
| 47 | Proposed Monthly AFUDC Rate = | 0.78595% (d) | | | | |
| 48 | M = (1+A/100) exponent of (1/12-1)*100 | | | | | |
| 49 | A = Annual AFUDC Rate | | | | | |

## SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
## SUMMARY

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

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

### FPSC REGULATED UNIFORM PLANTS

| LINE NO. | (1) PLANT NAME | (2) PLANT TYPE | (3) COUNTY | (4) ORDER NO. | (5) AFUDC RATES PRESENT ANNUAL | (6) AFUDC RATES PROPOSED ANNUAL | (7) AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|---|
| 1 | Amelia Island | W & S | Nassau | 930423 | 10.63% | 9.85% | 0.785953% |
| 2 | Apache Shores | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 3 | Apple Valley | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 4 | Bay Lake Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 5 | Beacon Hills | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| 6 | Beecher's Point | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 7 | Burnt Store | W & S | Char/Lee | 930423 | 10.63% | 9.85% | 0.785953% |
| 8 | Carlton Village | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 9 | Chuluota | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 10 | Citrus Park | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 11 | Citrus Springs | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 12 | Crystal River Highlands | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 13 | Daetwyler Shores | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 14 | Deltona | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 15 | Dol Ray Manor | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 16 | Druid Hills | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 17 | East Lake Harris Est. | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 18 | Fern Park | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 19 | Fern Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 20 | Fisherman's Haven | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 21 | Florida Cent Comm Park | S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 22 | Fountains | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 23 | Fox Run | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 24 | Friendly Center | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 25 | Golden Terrace | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 26 | Gospel Island Estates | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 27 | Grand Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 28 | Harmony Homes | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 29 | Hermits Cove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 30 | Hobby Hills | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 31 | Holiday Haven | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 32 | Holiday Heights | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 33 | Imperial Mobile Terrace | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 34 | Intercession City | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 35 | Interlachen Lake/Park M | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 36 | Jungle Den | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| 37 | Keystone Heights | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 38 | Kingswood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 39 | Lake Ajay Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 40 | Lake Brantley | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 41 | Lake Conway Park | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| 42 | Lake Harriet Estates | W | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 43 | Lakeview Villas | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| 44 | Leilani Heights | W & S | Martin | 930423 | 10.63% | 9.85% | 0.785953% |
| 45 | Leisure Lakes | W & S | Highlands | 930423 | 10.63% | 9.85% | 0.785953% |
| 46 | Marco Shores | W & S | Collier | 930423 | 10.63% | 9.85% | 0.785953% |
| 47 | Marion Oaks | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| 48 | Meredith Manor | W & S | Seminole | 930423 | 10.63% | 9.85% | 0.785953% |
| 49 | Morningview | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 50 | Oak Forest | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 51 | Oakwood | W | Brevard | 930423 | 10.63% | 9.85% | 0.785953% |
| 52 | Palisades Country Club | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 53 | Palm Port | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| 54 | Palm Terrace | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |
| 55 | Palms Mobile Home Par | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 56 | Picciola Island | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 57 | Pine Ridge | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| 58 | Pine Ridge Estates | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| 59 | Piney Woods | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| 60 | Point O' Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |

### FPSC REGULATED UNIFORM PLANTS

| (8) PLANT NAME | (9) PLANT TYPE | (10) COUNTY | (11) ORDER NO. | (12) AFUDC RATES PRESENT ANNUAL | (13) AFUDC RATES PROPOSED ANNUAL | (14) AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Pomona Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Postmaster Village | W | Clay | 930423 | 10.63% | 9.85% | 0.785953% |
| Quail Ridge | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| River Grove | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| River Park | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Rosemont/Rolling Green | W | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Salt Springs | W & S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Samira Villas | W | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Est./Western | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Silver Lake Oaks | W & S | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Skycrest | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| South Forty | S | Marion | 930423 | 10.63% | 9.85% | 0.785953% |
| St. Johns Highlands | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Stone Mountain | W | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill | W & S | Volusia | 930423 | 10.63% | 9.85% | 0.785953% |
| Sugar Mill Woods | W & S | Citrus | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunny Hills | W & S | Washingtor | 930423 | 10.63% | 9.85% | 0.785953% |
| Sunshine Parkway | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Tropical Park | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| University Shores | W & S | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Venetian Village | W & S | Lake | 930423 | 10.63% | 9.85% | 0.785953% |
| Welaka/Saratoga Harbou | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Westmont | W | Orange | 930423 | 10.63% | 9.85% | 0.785953% |
| Windsong | W | Osceola | 930423 | 10.63% | 9.85% | 0.785953% |
| Woodmere | W & S | Duval | 930423 | 10.63% | 9.85% | 0.785953% |
| Wootens | W | Putnam | 930423 | 10.63% | 9.85% | 0.785953% |
| Zephyr Shores | W & S | Pasco | 930423 | 10.63% | 9.85% | 0.785953% |

### FPSC REGULATED NON-UNIFORM PLANTS

| PLANT NAME | PLANT TYPE | COUNTY | ORDER NO. | AFUDC RATES PRESENT ANNUAL | AFUDC RATES PROPOSED ANNUAL | AFUDC RATES PROPOSED MONTHLY |
|---|---|---|---|---|---|---|
| Buena Ventura Lakes | W & S | Osceola | | N/A | 9.85% | 0.785953% |
| Deep Creek | W & S | Charlotte | | N/A | 9.85% | 0.785953% |
| Enterprise | W & S | Volusia | 16126 | N/A | 9.85% | 0.785953% |
| Geneva Lake Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Keystone Club Estates | W | Bradford | | N/A | 9.85% | 0.785953% |
| Lakeside | W | Citrus | | N/A | 9.85% | 0.785953% |
| Lehigh | W & S | Lee | 21352 | 11.03% | 9.85% | 0.785953% |
| Marco Island | W & S | Collier | 931070 | 10.04% | 9.85% | 0.785953% |
| Palm Valley | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Remington Forest | W | St. Johns | | N/A | 9.85% | 0.785953% |
| Spring Gardens | W & S | Citrus | | N/A | 9.85% | 0.785953% |
| Tropical Isles | S | St. Lucie | | N/A | 9.85% | 0.785953% |
| Valencia Terrace | W & S | Lake | | N/A | 9.85% | 0.785953% |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996
## ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

| Line No. | (1) Description | (2) Sewer Advances For Construction Year-end Balances |
|---|---|---|
| 1 | **12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93** | 0 |
| 2 | Utility Adjustments to Beginning Balance | 0 |
| 3 | **Restated Balance 12/31/91** | 0 |
| 4 | 1992 Additions | 0 |
| 5 | 1992 Adjustments | 0 |
| 6 | **12/31/92 Balance** | 0 |
| 7 | 1993 Additions | 0 |
| 8 | 1993 Adjustments | 0 |
| 9 | **12/31/93 Balance** | 0 |
| 10 | 1994 Additions | 0 |
| 11 | 1994 Adjustments | 0 |
| 12 | **12/31/94 Balance** | 0 |
| 13 | 1995 Additions | 0 |
| 14 | 1995 Adjustments | 0 |
| 15 | **12/31/95 Balance** | 0 |
| 16 | 1996 Additions | 0 |
| 17 | 1996 Adjustments | 0 |
| 18 | **12/31/96 Balance** | 0 |

### AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

| | | |
|---|---|---|
| 19 | Beginning Balance 12/31/95 | 0 |
| 20 | Jan | 0 |
| 21 | Feb | 0 |
| 22 | Mar | 0 |
| 23 | Apr | 0 |
| 24 | May | 0 |
| 25 | Jun | 0 |
| 26 | Jul | 0 |
| 27 | Aug | 0 |
| 28 | Sep | 0 |
| 29 | Oct | 0 |
| 30 | Nov | 0 |
| 31 | Ending Balance 12/31/96 | 0 |
| 32 | Average Balance | 0 |
| 33 | Non-used and Useful Percentage | 0.00% |
| 34 | Non-used and Useful Amount | 0 |

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

## SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
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] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

| Line No. | (1) ASSETS/LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 2 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 3 | | | | | | | | | | | | | | | |
| 4 | **TOTAL CASH** | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 | 912,633 |
| 5 | | | | | | | | | | | | | | | |
| 6 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 7 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,546 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 8 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 9 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 10 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 11 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,966 | 204,043 |
| 12 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 13 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 82,553 | 145,972 |
| 14 | Preliminary Survey & Invest | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 15 | Clearing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 17 | Other Defered Debits (OAPS) | 982,286 | 955,801 | 915,152 | 874,503 | 833,854 | 793,205 | 752,761 | 712,735 | 673,750 | 634,765 | 595,780 | 556,795 | 517,810 | 753,784 |
| 18 | | | | | | | | | | | | | | | |
| 19 | **TOTAL ASSETS** | 15,864,181 | 16,303,280 | 16,292,866 | 16,331,796 | 16,501,261 | 16,285,037 | 16,194,728 | 16,064,714 | 15,963,747 | 16,102,648 | 15,694,364 | 15,837,352 | 16,191,409 | 16,125,183 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Accounts Payable | 936,873 | 762,268 | 844,928 | 934,569 | 985,050 | 965,107 | 1,054,323 | 912,627 | 769,357 | 769,357 | 742,067 | 704,282 | 776,179 | 858,237 |
| 22 | Accounts Payable - Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 23 | Accounts Payable - Affiliates | 883,740 | 1,096,283 | 38,706 | 251,470 | 464,674 | 677,409 | 889,793 | 1,102,911 | 44,977 | 257,739 | 470,501 | 683,405 | 896,278 | 596,761 |
| 24 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 25 | Less: Accrued CIAC Tax Grossup | (150,096) | (150,096) | (150,095) | (150,094) | (150,093) | (150,092) | (150,091) | (150,090) | (150,089) | (150,088) | (150,087) | (150,086) | (140,329) | (149,340) |
| 26 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,632 |
| 27 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Other Deferred Credits | 54,579 | 55,579 | 56,579 | 57,579 | 58,579 | 59,579 | 60,579 | 61,579 | 62,579 | 63,579 | 64,579 | 65,579 | 66,579 | 60,579 |
| 29 | Pension and Benefit Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,086) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 30 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | | | |
| 32 | **TOTAL LIABILITIES** | 8,027,524 | 8,817,891 | 8,491,510 | 6,835,323 | 7,633,158 | 8,522,484 | 9,425,198 | 10,175,694 | 9,832,817 | 10,466,448 | 11,323,878 | 8,203,377 | 9,057,189 | 8,970,192 |
| 33 | | | | | | | | | | | | | | | |
| 34 | **ASSETS - LIABILITIES** | 7,836,657 | 7,485,389 | 7,801,356 | 9,496,473 | 8,868,103 | 7,762,553 | 6,769,530 | 5,889,020 | 6,330,930 | 5,636,200 | 4,370,486 | 7,633,975 | 7,134,220 | 7,154,992 |

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) ASSETS | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Utility Plant In Service | 335,186,496 | 362,682,290 | 363,312,930 | 365,134,483 | 368,726,515 | 370,754,509 | 371,512,733 | 372,538,487 | 372,975,675 | 373,750,421 | 375,355,869 | 377,260,346 | 382,356,286 | 333,672,216 |
| 3 | Construction In Process | 6,725,170 | 3,641,935 | 3,591,538 | 2,307,534 | 1,126,747 | 1,774,662 | 9,027,835 | 10,233,318 | 11,856,547 | 12,701,050 | 12,782,846 | 12,240,842 | 8,810,298 | 7,027,996 |
| 6 | | | | | | | | | | | | | | | |
| 7 | GROSS UTILITY PLANT | 341,911,666 | 366,324,225 | 366,904,468 | 367,442,017 | 369,853,262 | 372,529,171 | 380,540,568 | 382,771,805 | 384,832,222 | 386,451,471 | 388,138,715 | 389,500,988 | 391,166,584 | 376,028,243 |
| 8 | | | | | | | | | | | | | | | |
| 9 | Less: Accumulated Deprec. | (84,815,719) | (92,360,699) | (93,250,261) | (94,078,901) | (94,985,813) | (95,989,498) | (96,977,466) | (98,053,836) | (99,068,805) | (100,137,775) | (101,135,744) | (102,227,714) | (103,309,183) | (96,645,493) |
| 10 | | | | | | | | | | | | | | | |
| 11 | NET UTILITY PLANT | 257,095,947 | 273,963,526 | 273,654,207 | 273,363,116 | 274,867,449 | 276,539,673 | 283,563,101 | 284,717,969 | 285,763,418 | 286,313,696 | 287,002,971 | 287,273,274 | 287,857,401 | 279,382,750 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Acquisition Adjustment | (1,739,340) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (282,404) | (394,476) |
| 14 | Accumulated Amortization | 255,253 | 259,056 | 262,854 | 266,652 | 270,450 | 274,248 | 278,046 | 281,844 | 285,642 | 289,440 | 293,238 | 297,036 | 300,834 | 278,046 |
| 15 | | | | | | | | | | | | | | | |
| 16 | INVESTMENT IN UTILITY PLANT | 255,611,860 | 273,940,178 | 273,634,657 | 273,347,364 | 274,855,495 | 276,531,517 | 283,558,743 | 284,717,409 | 285,766,654 | 286,320,732 | 287,013,805 | 287,287,906 | 287,875,831 | 279,268,319 |
| 17 | | | | | | | | | | | | | | | |
| 18 | Land Held For Resale | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 | 649,135 |
| 19 | Bonds Receivable | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,185,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,150,000 | 2,166,154 |
| 20 | Investment In Gas Assets | 1,417,578 | 1,414,838 | 1,409,251 | 1,403,844 | 1,397,805 | 1,389,058 | 1,380,942 | 1,374,904 | 1,369,045 | 1,362,555 | 1,357,238 | 1,354,450 | 1,350,036 | 1,383,196 |
| 21 | | | | | | | | | | | | | | | |
| 22 | TOTAL OTHER INVESTMENTS | 4,251,713 | 4,248,973 | 4,243,386 | 4,237,979 | 4,231,940 | 4,223,193 | 4,180,077 | 4,174,039 | 4,168,180 | 4,161,690 | 4,156,373 | 4,153,585 | 4,149,171 | 4,198,484 |
| 23 | | | | | | | | | | | | | | | |
| 24 | Cash | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| 25 | Special Deposits | 307,907 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 636,309 | 611,047 |
| 26 | Restricted Cash | 5,392,942 | 5,018,404 | 4,640,754 | 4,169,992 | 3,694,978 | 3,216,502 | 2,813,685 | 2,613,685 | 2,613,685 | 2,613,685 | 2,507,941 | 2,453,036 | 2,274,589 | 3,371,068 |
| 27 | Utility Deposits | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 | 88,881 |
| 28 | Working Funds | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 | 12,633 |
| 29 | Temporary Cash Investments | 1,077,480 | 617,722 | 580,690 | 613,285 | 1,229,293 | 2,770,806 | 8,617,512 | 7,341,633 | 4,330,468 | 6,096,028 | 7,656,940 | 6,114,057 | 4,507,685 | 3,965,661 |
| 30 | | | | | | | | | | | | | | | |
| 31 | TOTAL CASH | 7,779,843 | 7,273,949 | 6,859,267 | 6,421,100 | 6,562,094 | 7,625,131 | 12,869,020 | 11,593,141 | 8,581,976 | 10,347,536 | 11,802,704 | 10,204,916 | 8,420,097 | 8,949,290 |
| 32 | | | | | | | | | | | | | | | |





Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - ASSETS - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | ASSETS | Beginning Balance 12/31/95 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Ending Balance 12/31/96 | Test Year 13 Month Average Balance |
| 33 | Customer Accounts Receivable | 4,013,813 | 4,474,106 | 4,368,916 | 4,394,886 | 4,516,283 | 4,551,888 | 4,561,516 | 4,485,728 | 4,396,985 | 4,548,529 | 4,456,554 | 4,636,059 | 4,618,754 | 4,463,386 |
| 34 | Other Accounts Receivable | 381,585 | 381,645 | 343,901 | 352,864 | 396,421 | 411,548 | 416,868 | 389,978 | 358,326 | 413,017 | 379,754 | 441,378 | 434,025 | 392,408 |
| 35 | Allowance for Doubtful Accounts | (363,536) | (393,116) | (383,874) | (386,155) | (396,822) | (399,950) | (400,796) | (394,137) | (386,340) | (399,655) | (391,574) | (407,346) | (405,826) | (393,010) |
| 36 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Inventories | 479,301 | 523,094 | 566,887 | 610,680 | 654,473 | 435,508 | 479,301 | 523,094 | 566,887 | 610,680 | 391,715 | 435,508 | 479,298 | 519,725 |
| 38 | Prepaid Expenses | (1,389) | 59,780 | 160,795 | 137,810 | 128,725 | 137,115 | 114,005 | 90,895 | 117,370 | 80,145 | 62,620 | 5,095 | 22,570 | 85,810 |
| 39 | Accrued Interest Receivable | 167,966 | 184,966 | 189,966 | 201,966 | 208,966 | 229,966 | 178,966 | 197,966 | 211,966 | 223,966 | 241,966 | 245,966 | 167,968 | 204,043 |
| 40 | Unbilled Revenues | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,005,610 | 4,577,177 | 4,049,577 |
| 41 | Misc Current Assets | 226,243 | 128,513 | 132,053 | 135,593 | 139,133 | 142,723 | 146,263 | 149,803 | 153,343 | 156,933 | 160,473 | 164,013 | 62,553 | 145,972 |
| 42 | | | | | | | | | | | | | | | |
| 43 | TOTAL CURRENT ASSETS | 8,909,593 | 9,364,598 | 9,384,255 | 9,453,254 | 9,652,788 | 9,514,406 | 9,501,733 | 9,448,937 | 9,424,148 | 9,639,224 | 9,307,118 | 9,526,283 | 9,956,518 | 9,467,912 |
| 44 | | | | | | | | | | | | | | | |
| 45 | Unamortized Debt Issue Cost | 1,912,294 | 2,057,605 | 1,982,916 | 1,918,227 | 1,853,538 | 1,788,849 | 1,724,159 | 1,849,470 | 1,774,781 | 1,700,092 | 1,625,403 | 1,550,714 | 1,476,025 | 1,785,598 |
| 46 | Extraordinary Abandonment | 322,999 | 312,055 | 301,111 | 290,167 | 279,223 | 268,279 | 257,335 | 246,391 | 235,447 | 224,503 | 213,559 | 202,615 | 191,671 | 257,335 |
| 47 | Regulatory Assets | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 | 2,356,949 |
| 48 | Preliminary Survey and Investigations | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 | 2,737,272 |
| 49 | Temporary Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Clearing Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Deferred Rate Case Costs | 2,322,397 | 2,332,976 | 2,343,555 | 2,354,134 | 2,364,713 | 2,327,521 | 2,290,329 | 2,253,137 | 2,215,945 | 2,178,753 | 2,141,561 | 2,104,369 | 2,067,177 | 2,253,582 |
| 52 | Other Deferred Debits | 6,230,933 | 5,258,961 | 5,176,749 | 5,094,537 | 5,012,325 | 4,930,113 | 4,848,106 | 4,766,517 | 4,685,969 | 4,605,421 | 4,524,873 | 4,444,325 | 4,363,777 | 4,918,562 |
| 53 | Deferred Federal Income Taxes | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 12,890,077 | 15,794,280 | 13,113,477 |
| 54 | Deferred State Income Taxes | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 3,888,166 | 4,080,256 | 3,902,842 |
| 55 | | | | | | | | | | | | | | | |
| 56 | TOTAL DEFERRED ASSETS | 32,661,087 | 31,834,061 | 31,676,795 | 31,529,529 | 31,382,263 | 31,187,226 | 30,992,393 | 30,987,979 | 30,784,606 | 30,581,233 | 30,377,860 | 30,174,487 | 33,067,407 | 31,325,917 |
| 57 | | | | | | | | | | | | | | | |
| 58 | TOTAL ASSETS | 309,214,095 | 326,661,759 | 325,798,359 | 324,989,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,416 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |

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Note: May not cross look [illegible] rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Stock | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 | 107,500 |
| 2 | Additional Paid In Capital | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 | 72,724,905 |
| 3 | Retained Earnings | 8,154,458 | 8,466,458 | 8,370,458 | 8,256,458 | 8,721,458 | 9,363,458 | 10,061,458 | 10,415,458 | 10,336,458 | 11,005,458 | 11,262,458 | 12,288,458 | 13,160,458 | 9,969,381 |
| 4 | | | | | | | | | | | | | | | |
| 5 | TOTAL STOCKHOLDERS EQUITY | 80,986,863 | 81,298,863 | 81,202,863 | 81,088,863 | 81,553,863 | 82,195,863 | 82,893,863 | 83,247,863 | 83,167,863 | 83,837,863 | 84,094,863 | 85,120,863 | 85,992,863 | 82,821,786 |
| 6 | | | | | | | | | | | | | | | |
| 7 | Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Notes Payable to Parent | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 | 24,196,250 |
| 9 | Other Long-Term Debt | 79,444,333 | 88,732,245 | 88,702,423 | 88,672,446 | 88,447,313 | 88,417,022 | 97,886,573 | 97,855,965 | 96,825,197 | 96,794,268 | 96,763,177 | 96,731,923 | 96,700,506 | 92,459,492 |
| 10 | | | | | | | | | | | | | | | |
| 11 | TOTAL LONG TERM DEBT | 103,640,583 | 112,928,495 | 112,898,673 | 112,868,696 | 112,643,563 | 112,613,272 | 122,082,823 | 122,052,215 | 121,021,447 | 120,990,518 | 120,959,427 | 120,928,173 | 120,896,756 | 116,655,742 |
| 12 | | | | | | | | | | | | | | | |
| 13 | TOTAL CAPITALIZATION | 184,627,446 | 194,227,358 | 194,101,536 | 193,957,559 | 194,197,426 | 194,809,135 | 204,976,686 | 205,300,078 | 204,189,310 | 204,828,381 | 205,054,290 | 206,049,036 | 206,889,619 | 199,477,528 |
| 14 | | | | | | | | | | | | | | | |
| 15 | Accounts Payable | 1,785,200 | 1,452,492 | 1,610,000 | 1,781,000 | 1,877,000 | 1,839,000 | 2,009,000 | 1,739,000 | 1,466,000 | 1,466,000 | 1,414,000 | 1,342,000 | 1,479,000 | 1,635,361 |
| 16 | Accounts Payable-Other | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 | 451,791 |
| 17 | Current Portion of Debt | 2,052,178 | 2,053,964 | 2,055,761 | 2,057,568 | 2,069,385 | 2,071,213 | 2,073,052 | 2,074,901 | 2,076,761 | 2,078,632 | 2,080,514 | 2,082,407 | 2,084,311 | 2,070,050 |
| 18 | Accounts Payable-Affiliates | (66,513) | 133,749 | (936,292) | (736,030) | (535,768) | (335,506) | (135,244) | 65,018 | (1,005,023) | (804,761) | (604,499) | (404,237) | (203,975) | (428,391) |
| 19 | Customer Deposits | 1,763,167 | 1,864,015 | 1,871,478 | 1,974,160 | 2,076,862 | 2,179,581 | 2,282,320 | 2,385,076 | 2,487,851 | 2,590,644 | 2,693,456 | 2,796,286 | 2,899,137 | 2,297,233 |
| 20 | Accrued Taxes Payable | 4,406,962 | 5,194,864 | 5,747,234 | 3,800,697 | 4,393,783 | 4,994,153 | 5,597,103 | 6,180,013 | 6,742,175 | 7,346,880 | 7,922,674 | 4,530,890 | 5,134,012 | 5,537,803 |
| 21 | Accrued Interest-Debt | 1,716,543 | 334,877 | (327,473) | 307,412 | 633,505 | 1,267,694 | 1,843,027 | 427,232 | (267,470) | 307,881 | 581,849 | 1,157,315 | 1,739,371 | 747,966 |
| 22 | Other Accrued Interest | 53,950 | 56,136 | 56,361 | 59,453 | 62,546 | 65,639 | 68,733 | 71,828 | 74,923 | 78,019 | 81,115 | 84,212 | 87,309 | 69,248 |
| 23 | Notes Payable | 18,809 | 18,025 | 17,235 | 16,436 | 15,634 | 14,824 | 14,007 | 13,183 | 12,353 | 11,516 | 10,672 | 9,821 | 8,963 | 13,960 |
| 24 | Accrued Liabilities | 1,762,971 | 1,697,963 | 1,764,591 | 1,802,902 | 1,714,530 | 1,781,158 | 1,829,786 | 1,896,414 | 1,963,043 | 2,029,671 | 2,096,299 | 2,162,927 | 2,169,555 | 1,897,832 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT LIABILITIES | 13,947,058 | 13,257,876 | 12,310,686 | 11,515,392 | 12,759,268 | 14,329,548 | 16,033,576 | 15,304,456 | 14,002,403 | 15,556,272 | 16,727,871 | 14,213,412 | 15,849,473 | 14,292,853 |
| 27 | | | | | | | | | | | | | | | |

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Note: May not cross foot due to rounding.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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]
Conventional [x ] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

| Line No. | (1) EQUITY CAPITAL AND LIABILITIES | (2) Beginning Balance 12/31/95 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun | (9) Jul | (10) Aug | (11) Sep | (12) Oct | (13) Nov | (14) Ending Balance 12/31/96 | (15) Test Year 13 Month Average Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28 | Advances For Construction | 7,168,270 | 7,326,937 | 7,485,603 | 7,644,270 | 7,802,937 | 7,961,603 | 8,120,270 | 8,278,937 | 8,437,603 | 8,596,270 | 8,754,937 | 8,913,603 | 9,072,270 | 8,120,270 |
| 29 | Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Other Deferred Credits | 2,621,307 | 2,688,076 | 2,754,845 | 2,821,614 | 2,888,383 | 2,955,152 | 3,021,921 | 3,088,690 | 3,155,459 | 3,222,228 | 3,288,997 | 3,355,766 | 2,921,549 | 2,983,384 |
| 31 | Regulatory Liabilities | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 | 2,599,125 |
| 32 | Pension And Benefits Reserves | (319,296) | (290,761) | (262,226) | (313,691) | (285,156) | (256,621) | (308,066) | (279,551) | (251,016) | (302,481) | (273,946) | (245,411) | (296,876) | (283,471) |
| 33 | Other Accrued Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Contributions In Aid Construction | 101,915,567 | 112,731,569 | 112,987,623 | 113,244,202 | 113,502,256 | 113,763,601 | 114,038,959 | 114,310,667 | 114,573,989 | 114,832,343 | 115,088,922 | 115,344,193 | 115,597,345 | 113,225,480 |
| 35 | Accumulated Amortization | (26,592,018) | (29,121,248) | (29,417,844) | (29,714,440) | (30,011,036) | (30,307,632) | (30,604,228) | (30,900,824) | (31,197,420) | (31,494,016) | (31,790,612) | (32,087,208) | (32,383,804) | (30,432,467) |
| 36 | Deferred Investment Tax Credit | 1,358,705 | 1,354,896 | 1,351,080 | 1,347,263 | 1,343,446 | 1,339,630 | 1,335,813 | 1,331,996 | 1,328,180 | 1,324,363 | 1,320,546 | 1,316,730 | 1,312,913 | 1,335,812 |
| 37 | Deferred Taxes-AFUDC | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 | 732,191 |
| 38 | Deferred Income Taxes | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,155,740 | 21,175,217 | 21,157,238 |
| 39 | | | | | | | | | | | | | | | |
| 40 | TOTAL DEFERRED CREDITS | 110,639,591 | 119,176,525 | 119,386,137 | 119,516,274 | 119,727,886 | 119,942,789 | 120,091,705 | 120,316,971 | 120,533,851 | 120,865,763 | 120,875,900 | 121,084,729 | 120,729,930 | 119,437,542 |
| 41 | | | | | | | | | | | | | | | |
| 42 | TOTAL CAPITAL AND LIABILITIES | 309,214,095 | 326,661,759 | 325,798,359 | 324,969,225 | 326,684,580 | 329,081,472 | 341,101,967 | 340,921,505 | 338,725,565 | 341,050,418 | 342,657,860 | 341,347,177 | 343,469,022 | 333,207,923 |





Note: May not cross fo rounding.

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
## ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

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

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | ACQUISITION ADJUSTMENTS BALANCE | | | ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS | | |
| Line No. | Description | Amount | Average Balance (1) | Description | Annual Expense & Balance | Average Balance (1) |
| | 12/21/87 Balance Per Books | | | 12/21/87 Balance Per Books | 0 | |
| 1 | | 0 | | | | |
| 2 | Adjustments | 0 | | Adjustments | 0 | |
| 3 | 12/31/91 Adjusted Balance | | | xx/xx/xx Adjusted Balance | 0 | |
| 4 | | | | 1992 Amortization Expense | 0 | |
| 5 | 12/31/92 Balance | 0 | | 12/31/92 BALANCE | 0 | |
| 6 | | | | 1993 Amortization Expense | 0 | |
| 7 | 12/31/93 Balance | 0 | | 12/31/93 BALANCE | 0 | |
| 8 | | | | 1994 Amortization Expense | 0 | |
| 9 | 12/31/94 Balance | 0 | | 12/31/94 BALANCE | 0 | |
| 10 | | | | 1995 Amortization Expense | 0 | |
| 11 | 12/31/95 Balance | 0 | | 12/31/95 BALANCE | 0 | |
| 12 | | | | 1996 Amortization Expense | 0 | |
| 13 | **12/31/96 Balance** | 0 | 0 | **12/31/96 BALANCE** | 0 | 0 |

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

### NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

| | (1) | (2) | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|
| | **ACQUISITION ADJUSTMENTS:** | 1996 | | |
| 14 | Average Balance | 0 | Above | |
| 15 | Composite Non-Used & Useful Plant in Service - % | 0.05% | A-6 (S) | |
| 16 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| | **ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:** | | | |
| 17 | Average Balance | 0 | Above | |
| 18 | Composite Non-Used & Useful Accumulated Amortization - % | 0.09% | A-10 (S) | |
| 19 | **AVERAGE NON-USED & USEFUL AMOUNT** | 0 | | |
| 20 | **NET NON-USED AND USEFUL AMOUNT** | 0 | | A-7 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF OTHER - SEWER - 1996
## DEFERRED DEBITS

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: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | | TOTAL DEFERRED DEBITS | | |
| Line No. | Description | ADDITIONS | MONTHLY AMORTIZATION | UNAMORTIZED BALANCE |
| 1 | **DEFERRED DEBITS** | | | |
| 2 | **12/31/95 Balance** | | | 0 |
| 3 | Jan | 0 | 0 | 0 |
| 4 | Feb | 0 | 0 | 0 |
| 5 | Mar | 0 | 0 | 0 |
| 6 | Apr | 0 | 0 | 0 |
| 7 | May | 0 | 0 | 0 |
| 8 | Jun | 0 | 0 | 0 |
| 9 | Jul | 0 | 0 | 0 |
| 10 | Aug | 0 | 0 | 0 |
| 11 | Sep | 0 | 0 | 0 |
| 12 | Oct | 0 | 0 | 0 |
| 13 | Nov | 0 | 0 | 0 |
| 14 | 12/31/96 Balance | 0 | 0 | 0 |
| 15 | **Total Amortization Expense 12/31/96** | | 0 | |
| 16 | **Average Rate Base Balance 12/31/96** | | | 0 |





Note: May not ... due to rounding.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUESTED

**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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|
| | 1996 PRESENT OPERATING INCOME | | | 1996 REQUESTED OPERATING INCOME | | | |
| Line No. Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Requested Revenue Increase | Requested Income | Requested Revenue Increase % | Supporting Schedules |
| 1 **OPERATING REVENUES** | | | | | | | |
| 2 Sewer Sales | 42,600 | 0 | 42,600 | 133,154 | 175,754 | 312.57% | B-4(S),B-3(S) |
| 3 Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 Total Operating Revenue | 42,600 | 0 | 42,600 | 133,154 | 175,754 | | |
| 5 **OPERATING EXPENSES** | | | | | | | |
| 6 Operation and Maintenance | 75,589 | 3,079 | 78,668 | 0 | 78,668 | | B-6(S) |
| 7 Depreciation net of CIAC Amort | 16,549 | 0 | 16,549 | 0 | 16,549 | | B-14(S) |
| 8 Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S),A-21(S) |
| 9 Taxes Other than Income | 7,915 | 132 | 8,047 | 5,992 (A) | 14,039 | | B-15(S),B-2(S)3/3 |
| 10 Provision for Income Taxes | (27,168) | (1,978) | (29,146) | 49,053 (B) | 19,907 | | B-17(S),B-2(S)3/3 |
| 11 Total Operating Expenses | 72,886 | 1,233 | 74,119 | 55,045 | 129,164 | | |
| 12 **NET OPERATING INCOME** | (30,286) | (1,233) | (31,519) | 78,109 | 46,590 | | |
| 13 **RATE BASE** | 221,351 | 0 | 221,351 | | 221,351 | | A-2(S) |
| 14 **RATE OF RETURN** | (13.68%) | | (14.24%) | | 21.05% | | D-1(S) |

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER NET OPERATING INCOME - 1996
## PRESENT AND REQUIRED

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: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|
| | | 1996 PRESENT OPERATING INCOME | | | 1996 REQUIRED OPERATING INCOME | | | |
| Line No. | Description | Income Per Books | Utility Adjustments | Utility Adjusted Income | Required Revenue Increase | Required Income | Required Revenue Increase % | Supporting Schedules |
| 1 | **OPERATING REVENUES** | | | | | | | |
| 2 | Sewer Sales | 42,600 | 0 | 42,600 | 92,662 | 135,262 | 217.52% | B-4(S),B-3(S) |
| 3 | Other Revenue | 0 | 0 | 0 | 0 | 0 | | B-4(S) |
| 4 | Total Operating Revenue | 42,600 | 0 | 42,600 | 92,662 | 135,262 | | |
| 5 | **OPERATING EXPENSES** | | | | | | | |
| 6 | Operation and Maintenance | 75,589 | 3,079 | 78,668 | 0 | 78,668 | | B-6(S) |
| 7 | Depreciation net of CIAC Amort | 16,549 | 0 | 16,549 | 0 | 16,549 | | B-14(S) |
| 8 | Amortization | 0 | 0 | 0 | 0 | 0 | | B-18(S), A-21(S) |
| 9 | Taxes Other than Income | 7,915 | 132 | 8,047 | 4,170 (A) | 12,217 | | B-15(S),B-2(S)3/3 |
| 10 | Provision for Income Taxes | (27,168) | (1,978) | (29,146) | 34,136 (B) | 4,990 | | B-17(S),B-2(S)3/3 |
| 11 | Total Operating Expenses | 72,886 | 1,233 | 74,119 | 38,306 | 112,425 | | |
| 12 | **NET OPERATING INCOME** | (30,286) | (1,233) | (31,519) | 54,356 | 22,837 | | |
| 13 | **RATE BASE** | 221,351 | 0 | 221,351 | | 221,351 | | A-2(S) |
| 14 | **RATE OF RETURN** | (13.68%) | | (14.24%) | | 10.32% | | D-1(S) |

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

## SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
## REQUIRED AND REQUESTED

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

**FPSC**
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

| Line No. | Description | (1) Required | (2) Requested | (3) Supporting Schedules | (4) Recap Schedules |
|---|---|---|---|---|---|
| 1 | **REQUIRED RETURN:** | | | | |
| 2 | Return on Equity (%) | 12.25% | 39.04% | D-1(S) | |
| 3 | Rate of Return (%) | 10.32% | 21.05% | D-1(S) | |
| 4 | **REQUIRED REVENUE ADJUSTMENT:** | | | | |
| 5 | Rate Base | 221,351 | 221,351 | A-2(S) | |
| 6 | Required Income (L3 x L5) | 22,837 | 46,590 | | |
| 7 | Adjusted Income Under Present Rates | (31,519) | (31,519) | B-2(S)1/3,2/3 | |
| 8 | Income Deficiency (L6 - L7) | 54,356 | 78,109 | | |
| 9 | Revenue Conversion Factor (1 - Tax Rate) | 0.61425 | 0.61425 | | |
| 10 | Revenue adjustment Before RAF (L8 / L9) | 88,492 | 127,162 | | |
| 11 | RAF Conversion Factor | 0.9550 | 0.9550 | | |
| 12 | **REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)** | 92,662 | 133,154 | | B-2(S)1/3,2/3 |
| 13 | **INCOME TAX ADJUSTMENT:** | | | | |
| 14 | Revenue Increase Before RAF (L10) | 88,492 | 127,162 | | |
| 15 | Composite Income Tax Rate | 38.575% | 38.575% | | |
| 16 | **INCOME TAX INCREASE (L14 X L15)** | 34,136 | 49,053 | | B-2(S)1/3,2/3 |
| 17 | **TAXES OTHER THAN INCOME ADJUSTMENT:** | | | | |
| 18 | **REVENUE ASSESSMENT FEE (L12 - L10)** | 4,170 | 5,992 | | B-2(S)1/3,2/3 |
| 19 | **NET OPERATING INCOME ADJUSTMENT:** | | | | |
| 20 | **NET INCOME INCREASE (L12 - (L16 + L18)** | 54,356 | 78,109 | | B-2(S)1/3,2/3 |

Notes:

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

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

### 1996 FINAL REQUIRED RATE OF RETURN CALCULATION

| Line No. | Class of Capital | (1) Ratio | (2) Cost Rate | (3) Weighted Cost |
|---|---|---|---|---|
| 21 | Long-Term Debt | 58.40% | 9.06% | 5.29% |
| 22 | Customer Deposits | 0.86% | 6.00% | 0.05% |
| 23 | Deferred ITC | 0.66% | 9.68% | 0.06% |
| 24 | Short Term Debt | 0.00% | 0.00% | 0.00% |
| 25 | Preferred Stock | 0.00% | 0.00% | 0.00% |
| 26 | Common Equity | 40.81% | 12.25% | 5.01% |
| 27 | Adjustment for Gas | (0.73%) | 12.25% | (0.09%) |
| 28 | TOTAL | 100.00% | | 10.32% |



7/27/95 9:19 AM B02S3.XLS

Note: May not cross foot due to rounding.

## SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1996

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

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Description | (2) Utility Adjustments Sewer | (3) Supporting Schedule |
|---|---|---|---|
| 1 | **A. REVENUES:** | | B-4(S) |
| 2 | 1. | 0 | |
| 3 | | | |
| 4 | 2. | 0 | |
| 5 | | | |
| 6 | | 0 | |
| 7 | **B. OPERATION AND MAINTENANCE EXPENSE:** | | B-6(S) |
| 8 | 1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs | 1,000 | |
| 9 | | | |
| 10 | 2. Conservation Program Expenses | 699 | |
| 11 | | | |
| 12 | 3. Hurricane Preparedness Expenses / Lab Expense Adjustment | 195 | |
| 13 | | | |
| 14 | 4. Conservation Elasticity Adjustment | 0 | |
| 15 | | | |
| 16 | 5. Hewitt Study Expenses | 1,186 | |
| 17 | | | |
| 18 | 6. | 0 | |
| 19 | | | |
| 20 | 7. | 0 | |
| 21 | | | |
| 22 | | 3,079 | |
| 23 | **C. DEPRECIATION NET OF AMORTIZATION OF CIAC:** | | B-14(S) |
| 24 | 1. | 0 | |
| 25 | | | |
| 26 | 2. | 0 | |
| 27 | | | |
| 28 | | 0 | |
| 29 | **D. AMORTIZATION:** | | B-18(S), A-21(S) |
| 30 | 1. | 0 | |
| 31 | | | |
| 32 | 2. | 0 | |
| 33 | | | |
| 34 | | 0 | |
| 35 | **E. TAXES OTHER THAN INCOME:** | | B-15(S) |
| 36 | 1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses. | 134 | |
| 37 | | | |
| 38 | 2. N/A | 0 | |
| 39 | | | |
| 40 | 3. N/A | 0 | |
| 41 | | | |
| 42 | 4. Non Used and Useful Property Taxes | (2) | |
| 43 | | | |
| 44 | | 132 | |
| 45 | **F. INCOME TAXES:** | | B-17(S) |
| 46 | 1. Calculate income tax impact as a result of the adjustments to per book income components. | (1,978) | |
| 47 | | | |
| 48 | 2. | 0 | |
| 49 | | | |
| 50 | | (1,978) | |
| 51 | **TOTAL SEWER INCOME ADJUSTMENTS** | | |
| 52 | | 1,233 | |
| 53 | | | |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING REVENUES - 1996
## UNDER PRESENT RATES

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

| Line No. | (1) Account No. and Description | (2) 1996 Revenues (Present) Per Books | (3) Adjustments | (4) Adjusted Revenues |
|---|---|---|---|---|
| 1 | **SEWER SALES:** | | | |
| 2 | 521.1 Flat Rate - Residential | 0 | 0 | 0 |
| 3 | 521.2 Flat Rate - Commercial | 0 | 0 | 0 |
| 4 | 521.3 Flat Rate - Industrial | 0 | 0 | 0 |
| 5 | 521.4 Flat Rate - Public Authorities | 0 | 0 | 0 |
| 6 | 521.5 Flat Rate - Multi-Family | 0 | 0 | 0 |
| 7 | 521.6 Flat Rate - Other | 0 | 0 | 0 |
| 8 | 522.1 Measured - Residential | 42,600 | 0 | 42,600 |
| 9 | 522.2 Measured - Commercial | 0 | 0 | 0 |
| 10 | 522.3 Measured - Industrial | 0 | 0 | 0 |
| 11 | 522.4 Measured - Public Authorities | 0 | 0 | 0 |
| 12 | 522.5 Measured - Multi-Family | 0 | 0 | 0 |
| 13 | Subtotal Sewer Sales | 42,600 | 0 | 42,600 |
| 14 | **OTHER SEWER SALES:** | | | |
| 15 | 523 Other Sales - Public Authorities | 0 | 0 | 0 |
| 16 | 524 Revenue from Other Systems | 0 | 0 | 0 |
| 17 | 526 Effluent | 0 | 0 | 0 |
| 18 | 537 Unbilled Revenues | 0 | 0 | 0 |
| 19 | Subtotal Other Sewer Sales | 0 | 0 | 0 |
| 20 | **TOTAL SEWER SALES** | 42,600 | 0 | 42,600 |
| 21 | **OTHER SEWER REVENUES:** | | | |
| 22 | 531 Sale of Sludge | 0 | 0 | 0 |
| 23 | 532 Forfeited Discounts | 0 | 0 | 0 |
| 24 | 534 Rents From Sewer Property | 0 | 0 | 0 |
| 25 | 535 Interdepartmental Rents | 0 | 0 | 0 |
| 26 | 536 Other Sewer Revenues | 0 | 0 | 0 |
| 27 | **TOTAL OTHER SEWER REVENUES** | 0 | 0 | 0 |
| 28 | **TOTAL PRESENT SEWER OPERATING REVENUES** | 42,600 | 0 | 42,600 |



Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## SUMMARY OF TOTAL O & M EXPENSES

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

**FPSC**
Schedule: B-6(S)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | Account No. and Name | (1) | (2) 1996 TOTAL O & M (.1 - .8) Per Books O & M | (3) Adjustments | (4) Adjusted O & M | (5) 1996 DIRECT O & M (.1 - .6) Per Books O & M | (6) Adjustments | (7) Adjusted O & M | (8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M | (9) Adjustments | (10) Adjusted O & M | (11) 1996 ALLOCATED A & G (.8) Per Books O & M | (12) Adjustments | (13) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701 | Salaries & Wages - Employees | 24,882 | 1,673 | 26,555 | 11,703 | 558 | 12,261 | 3,636 | 376 | 4,012 | 9,543 | 739 | 10,283 |
| 2 | 703 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704 | Employee Pensions & Benefits | 6,218 | 122 | 6,340 | 2,925 | 0 | 2,925 | 909 | 51 | 959 | 2,385 | 71 | 2,456 |
| 4 | 710 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711 | Sludge Removal Expense | 11,622 | 0 | 11,622 | 11,622 | 0 | 11,622 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715 | Purchased Power | 9,371 | 22 | 9,393 | 9,199 | 0 | 9,199 | 12 | 0 | 12 | 160 | 22 | 182 |
| 7 | 716 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718 | Chemicals | 2,509 | 0 | 2,509 | 2,509 | 0 | 2,509 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720 | Materials & Supplies | 7,205 | 114 | 7,319 | 6,574 | 0 | 6,574 | 193 | 20 | 213 | 437 | 94 | 531 |
| 10 | 731 | Contractual Services - Eng. | 73 | 0 | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 73 | 0 | 73 |
| 11 | 732 | Contractual Services - Acct. | 389 | 0 | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 389 | 0 | 389 |
| 12 | 733 | Contractual Services - Legal | 234 | 0 | 234 | 0 | 0 | 0 | 0 | 0 | 0 | 234 | 0 | 234 |
| 13 | 734 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735 | Contractual Services - Other | 2,365 | 456 | 2,821 | 1,761 | 174 | 1,935 | 0 | 0 | 0 | 604 | 282 | 886 |
| 15 | 741 | Rental of Real Building/Real Property | 348 | 54 | 402 | 0 | 0 | 0 | 0 | 0 | 0 | 348 | 54 | 402 |
| 16 | 742 | Rental of Equipment | 16 | 9 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 9 | 25 |
| 17 | 750 | Transportation Expense | 795 | 25 | 820 | 488 | 0 | 488 | 137 | 17 | 154 | 170 | 8 | 178 |
| 18 | 756 | Insurance - Vehicle | 266 | 0 | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 266 | 0 | 266 |
| 19 | 757 | Insurance - General Liability | 548 | 114 | 661 | 0 | 0 | 0 | 0 | 0 | 0 | 548 | 114 | 661 |
| 20 | 758 | Insurance - Workman's Comp | 425 | 5 | 431 | 200 | 0 | 200 | 62 | 3 | 66 | 163 | 2 | 165 |
| 21 | 759 | Insurance - Other | 54 | 0 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 54 | 0 | 54 |
| 22 | 760 | Advertising Expense | 59 | 53 | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 59 | 53 | 113 |
| 23 | 766 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767 | Reg. Comm. Exp. - Other | 129 | 0 | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 129 | 0 | 129 |
| 25 | 770 | Bad Debt Expense | 476 | 51 | 527 | 0 | 0 | 0 | 476 | 51 | 527 | 0 | 0 | 0 |
| 26 | 775 | Miscellaneous Expenses | 7,604 | 379 | 7,983 | 3,714 | 0 | 3,714 | 1,193 | 69 | 1,262 | 2,696 | 310 | 3,007 |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 75,589 | 3,079 | 78,668 | 50,695 | 732 | 51,427 | 6,618 | 588 | 7,206 | 18,276 | 1,760 | 20,036 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

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

**FPSC**
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL O & M (.1 - .8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.8 Salaries & Wages - Employees | 2,105 | 1,890 | 2,179 | 2,076 | 2,087 | 2,044 | 2,118 | 2,081 | 2,050 | 2,110 | 2,050 | 2,093 | 24,882 | 1,673 | 26,555 |
| 2 | 703.1-.8 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 Employee Pensions & Benefits (1) | 526 | 472 | 544 | 519 | 521 | 511 | 529 | 520 | 512 | 527 | 512 | 523 | 6,218 | 122 | 6,340 |
| 4 | 710.1-.8 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.8 Sludge Removal Expenses | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 11,622 | 0 | 11,622 |
| 6 | 715.1-.8 Purchased Power | 787 | 780 | 781 | 781 | 781 | 780 | 780 | 780 | 780 | 781 | 780 | 780 | 9,371 | 22 | 9,393 |
| 7 | 716.1-.8 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.8 Chemicals | 0 | 587 | 0 | 204 | 408 | 204 | 102 | 408 | 0 | 596 | 0 | 0 | 2,509 | 0 | 2,509 |
| 9 | 720.1-.8 Materials & Supplies | 297 | 791 | 800 | 336 | 336 | 1,303 | 287 | 335 | 794 | 847 | 794 | 285 | 7,205 | 114 | 7,319 |
| 10 | 731.1-.8 Contractual Services - Eng. | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 73 | 0 | 73 |
| 11 | 732.1-.8 Contractual Services - Acct. | 32 | 31 | 33 | 33 | 33 | 32 | 33 | 33 | 32 | 33 | 32 | 32 | 389 | 0 | 389 |
| 12 | 733.1-.8 Contractual Services - Legal | 19 | 18 | 20 | 20 | 20 | 19 | 20 | 20 | 19 | 20 | 19 | 19 | 234 | 0 | 234 |
| 13 | *734.1-.8 Contractual Services - Mgmt Fees* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 Contractual Services - Other | 207 | 192 | 203 | 197 | 195 | 195 | 198 | 195 | 195 | 197 | 196 | 196 | 2,365 | 456 | 2,821 |
| 15 | 741.1-.8 Rental of Real Building/Real Property | 29 | 27 | 30 | 30 | 29 | 29 | 29 | 29 | 29 | 29 | 28 | 29 | 348 | 54 | 402 |
| 16 | 742.1-.8 Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 9 | 25 |
| 17 | 750.1-.8 Transportation Expense | 67 | 64 | 67 | 66 | 66 | 66 | 67 | 66 | 66 | 67 | 66 | 66 | 795 | 25 | 820 |
| 18 | 756.1-.8 Insurance - Vehicle | 22 | 21 | 23 | 23 | 22 | 22 | 22 | 22 | 22 | 23 | 22 | 22 | 266 | 0 | 266 |
| 19 | 757.1-.8 Insurance - General Liability | 45 | 43 | 47 | 47 | 46 | 46 | 46 | 46 | 45 | 46 | 45 | 45 | 548 | 114 | 661 |
| 20 | 758.1-.8 Insurance - Workman's Comp (2) | 36 | 32 | 37 | 36 | 36 | 35 | 36 | 36 | 35 | 36 | 35 | 36 | 425 | 5 | 431 |
| 21 | 759.1-.8 Insurance - Other | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 54 | 0 | 54 |
| 22 | 760.1-.8 Advertising Expense | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 53 | 113 |
| 23 | 766.1-.8 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 Reg. Comm. Exp. - Other | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 0 | 129 |
| 25 | 770.1-.8 Bad Debt Expense | 40 | 36 | 40 | 40 | 40 | 40 | 41 | 40 | 39 | 41 | 39 | 40 | 476 | 51 | 527 |
| 26 | 775.1-.8 Miscellaneous Expenses | 652 | 607 | 661 | 635 | 630 | 625 | 641 | 628 | 627 | 637 | 626 | 633 | 7,604 | 379 | 7,983 |
| 27 | **TOTAL SEWER O & M EXPENSES** | 5,860 | 6,587 | 6,463 | 6,039 | 6,246 | 6,947 | 5,945 | 6,236 | 6,243 | 6,986 | 6,241 | 5,797 | 75,589 | 3,079 | 78,668 |

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.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

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

**FPSC**
Schedule: B-6(S)
Page 3 Of 9
Preparer: Kimball

| Line No. | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL DIRECT O & M (.1 - .5) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.1-.5 Salaries & Wages - Employees | 1,017 | 860 | 1,054 | 955 | 977 | 949 | 1,007 | 972 | 959 | 990 | 970 | 994 | 11,703 | 558 | 12,261 |
| 2 | 703.1-.5 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.5 Employee Pensions & Benefits (1) | 254 | 215 | 263 | 239 | 244 | 237 | 252 | 243 | 240 | 247 | 242 | 248 | 2,925 | 0 | 2,925 |
| 4 | 710.1-.5 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.5 Sludge Removal Expenses | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 969 | 11,622 | 0 | 11,622 |
| 6 | 715.1-.5 Purchased Power | 773 | 766 | 766 | 766 | 766 | 766 | 766 | 766 | 766 | 766 | 766 | 766 | 9,199 | 0 | 9,199 |
| 7 | 716.1-.5 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.5 Chemicals | 0 | 587 | 0 | 204 | 408 | 204 | 102 | 408 | 0 | 596 | 0 | 0 | 2,509 | 0 | 2,509 |
| 9 | 720.1-.5 Materials & Supplies | 245 | 741 | 746 | 283 | 282 | 1,251 | 233 | 282 | 742 | 793 | 742 | 233 | 6,574 | 0 | 6,574 |
| 10 | 731.1-.5 Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.1-.5 Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.1-.5 Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.1-.5 Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.5 Contractual Services - Other | 158 | 145 | 151 | 145 | 144 | 144 | 147 | 144 | 145 | 146 | 148 | 146 | 1,761 | 174 | 1,935 |
| 15 | 741.1-.5 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.5 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.5 Transportation Expense | 41 | 40 | 41 | 40 | 40 | 40 | 41 | 40 | 41 | 41 | 41 | 41 | 488 | 0 | 488 |
| 18 | 756.1-.5 Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.1-.5 Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.1-.5 Insurance - Workman's Comp (2) | 17 | 15 | 18 | 16 | 17 | 16 | 17 | 17 | 16 | 17 | 17 | 17 | 200 | 0 | 200 |
| 21 | 759.1-.5 Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.1-.5 Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.1-.5 Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.5 Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.1-.5 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.5 Miscellaneous Expenses | 331 | 304 | 329 | 304 | 302 | 302 | 313 | 301 | 305 | 307 | 309 | 308 | 3,714 | 0 | 3,714 |
| 27 | **TOTAL SEWER DIRECT O & M EXPENSES** | 3,805 | 4,641 | 4,337 | 3,921 | 4,150 | 4,878 | 3,846 | 4,141 | 4,182 | 4,870 | 4,201 | 3,721 | 50,695 | 732 | 51,427 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

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

**FPSC**
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.7 | Salaries & Wages - Employees | 304 | 277 | 308 | 305 | 306 | 302 | 310 | 307 | 299 | 311 | 300 | 307 | 3,636 | 376 | 4,012 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 76 | 69 | 77 | 76 | 76 | 75 | 78 | 77 | 75 | 78 | 75 | 77 | 909 | 51 | 959 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 | 0 | 12 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 16 | 15 | 16 | 16 | 16 | 16 | 17 | 16 | 16 | 17 | 16 | 16 | 193 | 20 | 213 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 11 | 10 | 12 | 11 | 12 | 11 | 12 | 12 | 11 | 12 | 11 | 12 | 137 | 17 | 154 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 62 | 3 | 66 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 40 | 36 | 40 | 40 | 40 | 40 | 41 | 40 | 39 | 41 | 39 | 40 | 476 | 51 | 527 |
| 26 | 775.7 | Miscellaneous Expenses | 100 | 91 | 101 | 100 | 100 | 99 | 102 | 101 | 98 | 102 | 98 | 101 | 1,193 | 69 | 1,262 |
| 27 | | **TOTAL SEWER ALLOCATED CUST ACCTS EXP.** | 553 | 505 | 560 | 555 | 557 | 550 | 565 | 559 | 545 | 566 | 548 | 558 | 6,618 | 588 | 7,206 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

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

FPSC
Schedule: B-6(S)
Page 5 of 9
Preparer: Kimball

| Line No. | | (1) Account No. and Name | (2) Jan | (3) Feb | (4) Mar | (5) Apr | (6) May | (7) Jun | (8) Jul | (9) Aug | (10) Sep | (11) Oct | (12) Nov | (13) Dec | (14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M | (15) Adjustments | (16) Adjusted O & M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 701.8 | Salaries & Wages - Employees | 784 | 753 | 818 | 816 | 804 | 794 | 801 | 802 | 792 | 809 | 780 | 792 | 9,543 | 739 | 10,283 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 196 | 188 | 204 | 204 | 201 | 198 | 200 | 200 | 198 | 202 | 195 | 198 | 2,385 | 71 | 2,456 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 13 | 13 | 14 | 14 | 14 | 13 | 13 | 13 | 13 | 14 | 13 | 13 | 160 | 22 | 182 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 36 | 34 | 37 | 37 | 37 | 36 | 37 | 37 | 36 | 37 | 36 | 36 | 437 | 94 | 531 |
| 10 | 731.8 | Contractual Services - Eng. | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 73 | 0 | 73 |
| 11 | 732.8 | Contractual Services - Acct. | 32 | 31 | 33 | 33 | 33 | 32 | 33 | 33 | 32 | 33 | 32 | 32 | 389 | 0 | 389 |
| 12 | 733.8 | Contractual Services - Legal | 19 | 18 | 20 | 20 | 20 | 19 | 20 | 20 | 19 | 20 | 19 | 19 | 234 | 0 | 234 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 50 | 48 | 52 | 52 | 51 | 50 | 51 | 51 | 50 | 51 | 49 | 50 | 604 | 282 | 886 |
| 15 | 741.8 | Rental of Real Building/Real Property | 29 | 27 | 30 | 30 | 29 | 29 | 29 | 29 | 29 | 29 | 28 | 29 | 348 | 54 | 402 |
| 16 | 742.8 | Rental of Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 16 | 9 | 25 |
| 17 | 750.8 | Transportation Expense | 14 | 13 | 15 | 15 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 170 | 8 | 178 |
| 18 | 756.8 | Insurance - Vehicle | 22 | 21 | 23 | 23 | 22 | 22 | 22 | 22 | 22 | 23 | 22 | 22 | 266 | 0 | 266 |
| 19 | 757.8 | Insurance - General Liability | 45 | 43 | 47 | 47 | 46 | 46 | 46 | 46 | 45 | 46 | 45 | 45 | 548 | 114 | 661 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 13 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 163 | 2 | 165 |
| 21 | 759.8 | Insurance - Other | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 54 | 0 | 54 |
| 22 | 760.8 | Advertising Expense | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 | 53 | 113 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 11 | 10 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 129 | 0 | 129 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 222 | 213 | 231 | 230 | 227 | 224 | 226 | 227 | 224 | 229 | 220 | 224 | 2,696 | 310 | 3,007 |
| 27 | | **TOTAL SEWER ALLOCATED A & G EXPENSES** | 1,502 | 1,442 | 1,566 | 1,562 | 1,539 | 1,520 | 1,534 | 1,536 | 1,516 | 1,550 | 1,494 | 1,517 | 18,276 | 1,760 | 20,036 |

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.





Note: May not cross-foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

FPSC
Schedule: B-6(S)
Page 6 of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. | Account Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 24,794 | 1,455 | (1,367) | 24,882 | 0 | 321 | 166 | 0 | 0 | 1,186 | 1,673 | 26,555 |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.8 | Employee Pensions & Benefits (1) | 6,157 | 61 | 0 | 6,218 | 0 | 80 | 42 | 0 | 0 | 0 | 122 | 6,340 |
| 4 | 710.1-.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.8 | Sludge Removal Expenses | 11,400 | 222 | 0 | 11,622 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,622 |
| 6 | 715.1-.8 | Purchased Power | 9,389 | 0 | (18) | 9,371 | 0 | 22 | 0 | 0 | 0 | 0 | 22 | 9,393 |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.8 | Chemicals | 2,461 | 48 | 0 | 2,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,509 |
| 9 | 720.1-.8 | Materials & Supplies | 7,131 | 139 | (65) | 7,205 | 0 | 39 | 54 | 21 | 0 | 0 | 114 | 7,319 |
| 10 | 731.1-.8 | Contractual Services - Eng. | 79 | 2 | (8) | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73 |
| 11 | 732.1-.8 | Contractual Services - Acct. | 421 | 8 | (40) | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 389 |
| 12 | 733.1-.8 | Contractual Services - Legal | 254 | 5 | (24) | 234 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 234 |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.1-.8 | Contractual Services - Other | 2,381 | 46 | (53) | 2,365 | 0 | 100 | 182 | 174 | 0 | 0 | 456 | 2,821 |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 376 | 7 | (36) | 348 | 0 | 54 | 0 | 0 | 0 | 0 | 54 | 402 |
| 16 | 742.1-.8 | Rental of Equipment | 17 | 0 | (2) | 16 | 0 | 8 | 1 | 0 | 0 | 0 | 9 | 25 |
| 17 | 750.1-.8 | Transportation Expense | 811 | 16 | (32) | 795 | 0 | 25 | 0 | 0 | 0 | 0 | 25 | 820 |
| 18 | 756.1-.8 | Insurance - Vehicle | 288 | 6 | (28) | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 |
| 19 | 757.1-.8 | Insurance - General Liability | 593 | 12 | (57) | 548 | 0 | 114 | 0 | 0 | 0 | 0 | 114 | 661 |
| 20 | 758.1-.8 | Insurance - Workman's Comp (2) | 444 | (18) | 0 | 425 | 0 | 5 | 0 | 0 | 0 | 0 | 5 | 431 |
| 21 | 759.1-.8 | Insurance - Other | 59 | 1 | (6) | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54 |
| 22 | 760.1-.8 | Advertising Expense | 64 | 1 | (6) | 59 | 0 | 0 | 53 | 0 | 0 | 0 | 53 | 113 |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 144 | 0 | (15) | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129 |
| 25 | 770.1-.8 | Bad Debt Expense | 515 | 10 | (49) | 476 | 0 | 51 | 0 | 0 | 0 | 0 | 51 | 527 |
| 26 | 775.1-.8 | Miscellaneous Expenses | 7,854 | 153 | (403) | 7,604 | 0 | 179 | 200 | 0 | 0 | 0 | 379 | 7,983 |
| 27 | | TOTAL SEWER O & M EXPENSES | 75,633 | 2,175 | (2,219) | 75,589 | 0 | 1,000 | 699 | 195 | 0 | 1,186 | 3,079 | 78,668 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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

FPSC
Schedule: B-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES | | | | | | | | | | | |
| Line No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.1-.6 Salaries & Wages - Employees | 11,054 | 649 | 0 | 11,703 | 0 | 0 | 0 | 0 | 0 | 558 | 558 | 12,261 |
| 2 | 703.1-.6 Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.1-.6 Employee Pensions & Benefits (1) | 2,745 | 179 | 0 | 2,925 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,925 |
| 4 | 710.1-.6 Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.1-.6 Sludge Removal Expenses | 11,400 | 222 | 0 | 11,622 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,622 |
| 6 | 715.1-.6 Purchased Power | 9,199 | 0 | 0 | 9,199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,199 |
| 7 | 716.1-.6 Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.1-.6 Chemicals | 2,461 | 48 | 0 | 2,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,509 |
| 9 | 720.1-.6 Materials & Supplies | 6,449 | 126 | 0 | 6,574 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,574 |
| 10 | 731.1-.6 Contractual Services - Eng. | 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 |
| 12 | 733.1-.6 Contractual Services - Legal | 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 |
| 14 | 735.1-.6 Contractual Services - Other | 1,728 | 34 | 0 | 1,761 | 0 | 0 | 0 | 174 | 0 | 0 | 174 | 1,935 |
| 15 | 741.1-.6 Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.1-.6 Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.1-.6 Transportation Expense | 479 | 9 | 0 | 488 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 488 |
| 18 | 756.1-.6 Insurance - Vehicle | 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 |
| 20 | 758.1-.6 Insurance - Workman's Comp (2) | 198 | 2 | 0 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 |
| 21 | 759.1-.6 Insurance - Other | 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 |
| 23 | 766.1-.6 Reg. Comm. Exp. - Rate Case Amort. | 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 |
| 25 | 770.1-.6 Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.1-.6 Miscellaneous Expenses | 3,643 | 71 | 0 | 3,714 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,714 |
| 27 | TOTAL SEWER DIRECT O & M EXPENSES | 49,354 | 1,341 | 0 | 50,695 | 0 | 0 | 0 | 174 | 0 | 558 | 732 | 51,427 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

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

**FPSC**
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT EXPENSES | | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.7 | Salaries & Wages - Employees | 3,790 | 222 | (377) | 3,636 | 0 | 203 | 0 | 0 | 0 | 173 | 376 | 4,012 |
| 2 | 703.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.7 | Employee Pensions & Benefits (1) | 941 | (33) | 0 | 909 | 0 | 51 | 0 | 0 | 0 | 0 | 51 | 959 |
| 4 | 710.7 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.7 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.7 | Purchased Power | 13 | 0 | (1) | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 7 | 716.7 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.7 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.7 | Materials & Supplies | 209 | 4 | (20) | 193 | 0 | 20 | 0 | 0 | 0 | 0 | 20 | 213 |
| 10 | 731.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 732.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 733.7 | Contractual Services - Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 734.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.7 | Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | 741.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 742.7 | Rental of Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 750.7 | Transportation Expense | 148 | 3 | (14) | 137 | 0 | 17 | 0 | 0 | 0 | 0 | 17 | 154 |
| 18 | 756.7 | Insurance - Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 757.7 | Insurance - General Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 758.7 | Insurance - Workman's Comp (2) | 66 | (6) | 0 | 62 | 0 | 3 | 0 | 0 | 0 | 0 | 3 | 66 |
| 21 | 759.7 | Insurance - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 760.7 | Advertising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 766.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 770.7 | Bad Debt Expense | 515 | 10 | (49) | 476 | 0 | 51 | 0 | 0 | 0 | 0 | 51 | 527 |
| 26 | 775.7 | Miscellaneous Expenses | 1,292 | 25 | (124) | 1,193 | 0 | 69 | 0 | 0 | 0 | 0 | 69 | 1,262 |
| 27 | | **TOTAL SEWER O & M EXPENSES** | 6,977 | 226 | (586) | 6,618 | 0 | 415 | 0 | 0 | 0 | 173 | 588 | 7,206 |

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).





Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
## UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

| | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | UTILITY ADJUSTMENTS TO A&G EXPENSES | | | | | | |
| Line No. | Account No. | Account No. and Name | 1995 Per Books O & M | 1996 Attrition Adjustments | Reallocation of Costs Due to Additional Customers | 1996 Per Books O & M | | Add Buenaventura Lakes Common Costs | Add Conservation Program Expenses | Add Hurricane Preparedness/ & Lab Cost Expenses | Conservation Elasticity Adjustment | Add Hewitt Study Expenses | Total Adjustments | Total Adjusted O & M |
| 1 | 701.8 | Salaries & Wages - Employees | 9,949 | 584 | (990) | 9,543 | 0 | 118 | 166 | 0 | 0 | 455 | 739 | 10,283 |
| 2 | 703.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 704.8 | Employee Pensions & Benefits (1) | 2,471 | (86) | 0 | 2,385 | 0 | 30 | 42 | 0 | 0 | 0 | 71 | 2,456 |
| 4 | 710.8 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 711.8 | Sludge Removal Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 715.8 | Purchased Power | 177 | 0 | (17) | 160 | 0 | 22 | 0 | 0 | 0 | 0 | 22 | 182 |
| 7 | 716.8 | Fuel for Power Production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 718.8 | Chemicals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 720.8 | Materials & Supplies | 473 | 9 | (45) | 437 | 0 | 19 | 54 | 21 | 0 | 0 | 94 | 531 |
| 10 | 731.8 | Contractual Services - Eng. | 79 | 2 | (8) | 73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73 |
| 11 | 732.8 | Contractual Services - Acct. | 421 | 8 | (40) | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 389 |
| 12 | 733.8 | Contractual Services - Legal | 254 | 5 | (24) | 234 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 234 |
| 13 | 734.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 735.8 | Contractual Services - Other | 654 | 13 | (63) | 604 | 0 | 100 | 182 | 0 | 0 | 0 | 282 | 886 |
| 15 | 741.8 | Rental of Real Building/Real Property | 376 | 7 | (36) | 348 | 0 | 54 | 0 | 0 | 0 | 0 | 54 | 402 |
| 16 | 742.8 | Rental of Equipment | 17 | 0 | (2) | 16 | 0 | 8 | 1 | 0 | 0 | 0 | 9 | 25 |
| 17 | 750.8 | Transportation Expense | 184 | 4 | (18) | 170 | 0 | 8 | 0 | 0 | 0 | 0 | 8 | 178 |
| 18 | 756.8 | Insurance - Vehicle | 288 | 6 | (28) | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 |
| 19 | 757.8 | Insurance - General Liability | 593 | 12 | (57) | 548 | 0 | 114 | 0 | 0 | 0 | 0 | 114 | 661 |
| 20 | 758.8 | Insurance - Workman's Comp (2) | 178 | (15) | 0 | 163 | 0 | 2 | 0 | 0 | 0 | 0 | 2 | 165 |
| 21 | 759.8 | Insurance - Other | 59 | 1 | (6) | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54 |
| 22 | 760.8 | Advertising Expense | 64 | 1 | (6) | 59 | 0 | 0 | 53 | 0 | 0 | 0 | 53 | 113 |
| 23 | 766.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 767.8 | Reg. Comm. Exp. - Other | 144 | 0 | (15) | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129 |
| 25 | 770.8 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 775.8 | Miscellaneous Expenses | 2,919 | 57 | (280) | 2,696 | 0 | 110 | 200 | 0 | 0 | 0 | 310 | 3,007 |
| 27 | | TOTAL SEWER O & M EXPENSES | 19,301 | 609 | (1,633) | 18,276 | 0 | 586 | 699 | 21 | 0 | 455 | 1,760 | 20,036 |

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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).





Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 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 1 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 % |
|---|---|---|---|---|---|---|
| 1 | 701.1-.8 | Salaries & Wages - Employees | 24,794 | 26,555 | 1,762 | 7.10% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 6,157 | 6,340 | 183 | 2.97% |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 11,400 | 11,622 | 222 | 1.95% |
| 6 | 715.1-.8 | Purchased Power | 9,389 | 9,393 | 4 | 0.04% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 2,461 | 2,509 | 48 | 1.95% |
| 9 | 720.1-.8 | Materials & Supplies | 7,132 | 7,319 | 187 | 2.62% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 79 | 73 | (6) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 421 | 389 | (32) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 254 | 234 | (19) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 2,382 | 2,821 | 439 | 18.43% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 376 | 402 | 26 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 17 | 25 | 8 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 811 | 820 | 9 | 1.11% |
| 18 | 756.1-.8 | Insurance - Vehicle | 288 | 266 | (22) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 593 | 661 | 68 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 444 | 431 | (13) | (2.89%) |
| 21 | 759.1-.8 | Insurance - Other | 59 | 54 | (4) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 64 | 113 | 49 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 143 | 129 | (14) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 515 | 527 | 12 | 2.35% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 7,854 | 7,983 | 129 | 1.64% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 75,633 | 78,668 | 3,035 | 4.01% |
| 28 | **TOTAL ( LESS ACCTS 766 & 767)** | | 75,490 | 78,539 | 3,049 | 4.04% |

NOTE: See Volume II for variance explanations.

## 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% | |
| 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% | |
| 4 | 710.1-.6 Purchased Sewer | 0 | 0 | 0 | 0.00% | |
| 5 | 711.1-.6 Sludge Removal | 11,400 | 11,622 | 222 | 1.95% | |
| 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% | |
| 9 | 720.1-.6 Materials & Supplies | 6,449 | 6,574 | 125 | 1.94% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |
| 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% | |

NOTE: See Volume II for variance explanations.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 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 3 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 % |
|---|---|---|---|---|---|---|
| 1 | 701.1-.7 | Salaries & Wages - Employees | 3,790 | 4,012 | 222 | 5.85% |
| 2 | 703.1-.7 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.7 | Employee Pensions & Benefits | 941 | 959 | 18 | 1.92% |
| 4 | 710.1-.7 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.7 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.7 | Purchased Power | 13 | 12 | (1) | (9.40%) |
| 7 | 716.1-.7 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.7 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.7 | Materials & Supplies | 209 | 213 | 4 | 1.97% |
| 10 | 731.1-.7 | Contractual Services - Eng. | 0 | 0 | 0 | 0.00% |
| 11 | 732.1-.7 | Contractual Services - Acct. | 0 | 0 | 0 | 0.00% |
| 12 | 733.1-.7 | Contractual Services - Legal | 0 | 0 | 0 | 0.00% |
| 13 | 734.1-.7 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.7 | Contractual Services - Other | 0 | 0 | 0 | 0.00% |
| 15 | 741.1-.7 | Rental of Real Building/Real Property | 0 | 0 | 0 | 0.00% |
| 16 | 742.1-.7 | Rental of Equipment | 0 | 0 | 0 | 0.00% |
| 17 | 750.1-.7 | Transportation Expense | 148 | 154 | 6 | 3.92% |
| 18 | 756.1-.7 | Insurance - Vehicle | 0 | 0 | 0 | 0.00% |
| 19 | 757.1-.7 | Insurance - General Liability | 0 | 0 | 0 | 0.00% |
| 20 | 758.1-.7 | Insurance - Workman's Comp | 68 | 66 | (2) | (3.20%) |
| 21 | 759.1-.7 | Insurance - Other | 0 | 0 | 0 | 0.00% |
| 22 | 760.1-.7 | Advertising Expense | 0 | 0 | 0 | 0.00% |
| 23 | 766.1-.7 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.7 | Reg. Comm. Exp. - Other | 0 | 0 | 0 | 0.00% |
| 25 | 770.1-.7 | Bad Debt Expense | 515 | 527 | 12 | 2.35% |
| 26 | 775.1-.7 | Miscellaneous Expenses | 1,292 | 1,262 | (30) | (2.30%) |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 6,977 | 7,206 | 229 | 3.28% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 6,977 | 7,206 | 229 | 3.28% |

NOTE: See Volume II for variance explanations.



Note: May not cross foot due to rounding.

## DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 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 4 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 | % |
| 1 | 701.1-.8 | Salaries & Wages - Employees | 9,949 | 10,283 | 333 | 3.35% |
| 2 | 703.1-.8 | Salaries & Wages - Officers, Etc. | 0 | 0 | 0 | 0.00% |
| 3 | 704.1-.8 | Employee Pensions & Benefits | 2,471 | 2,456 | (15) | (0.59%) |
| 4 | 710.1-.8 | Purchased Sewer | 0 | 0 | 0 | 0.00% |
| 5 | 711.1-.8 | Sludge Removal | 0 | 0 | 0 | 0.00% |
| 6 | 715.1-.8 | Purchased Power | 177 | 182 | 5 | 2.86% |
| 7 | 716.1-.8 | Fuel for Power Production | 0 | 0 | 0 | 0.00% |
| 8 | 718.1-.8 | Chemicals | 0 | 0 | 0 | 0.00% |
| 9 | 720.1-.8 | Materials & Supplies | 473 | 531 | 58 | 12.19% |
| 10 | 731.1-.8 | Contractual Services - Eng. | 79 | 73 | (6) | (7.63%) |
| 11 | 732.1-.8 | Contractual Services - Acct. | 421 | 389 | (32) | (7.63%) |
| 12 | 733.1-.8 | Contractual Services - Legal | 254 | 234 | (19) | (7.63%) |
| 13 | 734.1-.8 | Contractual Services - Mgmt Fees | 0 | 0 | 0 | 0.00% |
| 14 | 735.1-.8 | Contractual Services - Other | 654 | 886 | 232 | 35.44% |
| 15 | 741.1-.8 | Rental of Real Building/Real Property | 376 | 402 | 26 | 6.84% |
| 16 | 742.1-.8 | Rental of Equipment | 17 | 25 | 8 | 47.33% |
| 17 | 750.1-.8 | Transportation Expense | 184 | 178 | (6) | (3.08%) |
| 18 | 756.1-.8 | Insurance - Vehicle | 288 | 266 | (22) | (7.63%) |
| 19 | 757.1-.8 | Insurance - General Liability | 593 | 661 | 68 | 11.54% |
| 20 | 758.1-.8 | Insurance - Workman's Comp | 178 | 165 | (13) | (7.18%) |
| 21 | 759.1-.8 | Insurance - Other | 59 | 54 | (4) | (7.63%) |
| 22 | 760.1-.8 | Advertising Expense | 64 | 113 | 49 | 75.65% |
| 23 | 766.1-.8 | Reg. Comm. Exp. - Rate Case Amort. | 0 | 0 | 0 | 0.00% |
| 24 | 767.1-.8 | Reg. Comm. Exp. - Other | 143 | 129 | (14) | (9.54%) |
| 25 | 770.1-.8 | Bad Debt Expense | 0 | 0 | 0 | 0.00% |
| 26 | 775.1-.8 | Miscellaneous Expenses | 2,919 | 3,007 | 88 | 3.00% |
| 27 | **TOTAL SEWER O & M EXPENSES** | | 19,300 | 20,036 | 736 | 3.81% |
| 28 | **TOTAL (LESS ACCTS 766 & 767)** | | 19,157 | 19,906 | 749 | 3.91% |

NOTE: See Volume II for variance explanations.

## CONTRACTUAL SERVICES - 1996

**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: 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(S)
Page 1 of 1
Preparer: Kimball

| Line No. | (1) Consultant | (2) Type of Service | (3) Amount | (4) Description of Work Performed |
|---|---|---|---|---|
| 1 | **See Volume II for detailed support.** | | | |



Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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]

FPSC
Schedule: B-10(S)
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **1995 Consolidated Rate Case:** | | | | |
| 2 | | | | | |
| 3 | Hartman & Associates | Gerald Hartman | $99 | $70,000 | Testimony - Used & Useful and Economies of Scale Study |
| 4 | | | | | |
| 5 | Watertech Consulting | John Whitcomb | $95 | 49,750 | Testimony - Conservation Rates |
| 6 | | | | | |
| 7 | Guastella Assoc., Inc. | John Guastella | $190 | 30,000 | Testimony - Marco Reuse and Raw Water Rates |
| 8 | | | | | |
| 9 | Minnesota Power | Bruce Gangnon | $100 | 30,000 | Testimony & Discovery - Taxes |
| 10 | | | | | |
| 11 | Minnesota Power | Dave Gartzke | $125 | 30,000 | Testimony & Discovery - MP/Cost of Capital |
| 12 | | | | | |
| 13 | Utility Research Intrnl. | Dr. Roger Morin | $250 | 21,500 | Testimony - Cost of Capital |
| 14 | | | | | |
| 15 | Messer, Vickers | Joe Cresse | $175 | 20,000 | Testimony - Rates |
| 16 | | | | | |
| 17 | Jones, Edmunds and Assocciates, Inc. | Robert C. Edmunds | $110 | 12,000 | Testimony - Hydraulic Methodology Theory & Application |
| 18 | | | | | |
| 19 | Source, Inc. | James P. Elliott | $175 | 10,000 | Testimony - Used & Useful |
| 20 | | | | | |
| 21 | Rutledge, Ecenia, et al. | Kenneth Hoffman | $160 | 200,000 | Legal Services |
| 22 | Subtotal - Counsel & Witnesses | | | $473,250 | |
| 23 | | | | | |
| 24 | Southern States Utilities | | | 171,600 | Postage |
| 25 | | | | 100,000 | Temporary Help |
| 26 | | | | 56,583 | Travel |
| 27 | | | | 45,260 | Office Supplies |
| 28 | | | | 41,500 | Printing |
| 29 | | | | 28,631 | Maps |
| 30 | | | | 26,000 | Newspaper Notifications |
| 31 | | | | 13,000 | Open Houses |
| 32 | | | | 10,000 | Transcripts, Depositions, Court Reporter Fees |
| 33 | | | | 10,000 | Miscellaneous |
| 34 | | | | 9,000 | Advertising |
| 35 | | | | 4,500 | Filing Fee - Rate Case |
| 36 | | | | 2,250 | Filing Fee - Service Availability |
| 37 | | | | 2,078 | Telephone |
| 38 | | | | 1,500 | Dues & Subscriptions |
| 39 | Subtotal - Other Filing Costs | | | $521,902 | |
| 40 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $995,152 | |
| 41 | | | | | |
| 42 | Estimate Through: | [ ] PAA | [x] Commission Hearing | | |
| 43 | | | | | |
| 44 | Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes: | | | | |
| 45 | | | | | |
| 46 | Amortization of Rate Case Expense: | | (A) | (B) | |
| 47 | | | Total | | |
| 48 | | | FPSC Filed | Sewer | |
| 49 | Prior Unamortized Rate Case Expense | | | | |
| 50 | Charlotte | N/A | $2,653 | $0 | |
| 51 | Marco Island | Docket No. 920655-WS | 106,820 | 0 | |
| 52 | GIGA | Docket No. 920199-WS | 677,601 | 0 | |
| 53 | Lehigh | Docket No. 911188-WS | 67,100 | 0 | |
| 54 | | | 854,174 | 0 | |
| 55 | Current Rate Case Expense | | | | |
| 56 | Consolidated Rate Case | | 995,152 | 0 | |
| 57 | Uniform Rate Investigation (See Page 2 for detail) | | 432,089 | 0 | |
| 58 | | | 1,427,241 | 0 | |
| 59 | Total Projected Rate Case Expense | | 2,281,415 | 0 * | |
| 60 | Annual Amortization | | $570,354 | $0 * | |
| 61 | | | | | |
| 62 | Method of Allocation Between Systems: | | | | |
| 63 | Average Number of Customers | | 125,152 | 0 * | |
| 64 | % of Total | | 100.000000% | 0.000000% * | |

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately $75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by $20,772, reduce revenue requirements to the reverse osmosis class by $6,461 and reduce revenue requirements to the wastewater class by $14,310

7/28/95 1:28 PM B10S1.XLS

Note: May not cross foot due to rounding.

## ANALYSIS OF RATE CASE EXPENSE - 1996

**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]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Total Estimate of Charges by Firm | (5) Type of Service Rendered |
|---|---|---|---|---|---|
| 1 | **Uniform Rate Investigation-Docket No. 930880-WS** | | | | |
| 2 | | | | | |
| 3 | Hancock Information Group | | N/A | $34,358 | Telemarketing and Telematch Services |
| 4 | | | | | |
| 5 | Ernst & Young | E. Timothy Barnes | $246 | 19,346 | Testimony - Rate Structure |
| 6 | | Travel | | 1,772 | |
| 7 | | | | $21,118 | |
| 8 | | | | | |
| 9 | Jade Tech, Inc. | Dave Reba | $60 | 20,160 | Rate Structure Programming required for discovery requests |
| 10 | | Travel | | 707 | |
| 11 | | | | $20,867 | |
| 12 | | | | | |
| 13 | Minnesota Power | Robert Edwards | $150 | 4,263 | Rate Case Planning |
| 14 | | David Gartzke | $125 | 12,228 | MP/Cost of Capital |
| 15 | | Expenses | | 2,170 | |
| 16 | | | | 18,661 | |
| 17 | | | | | |
| 18 | Guastella Assoc., Inc. | John Guastella | $180 | 90 | Testimony - Rate Structure |
| 19 | | Vito Pennacchio | $150 | 10,795 | |
| 20 | | Travel | | 630 | |
| 21 | | | | $11,515 | |
| 22 | | | | | |
| 23 | CH2M Hill | P.L. Waller | $118 | 8,025 | Testimony - Engineering and Hydrogeolical |
| 24 | | F.J. Williams | $41 | 24 | |
| 25 | | J.S. Flair | $41 | 61 | |
| 26 | | P.E. Smith | $64 | 64 | |
| 27 | | Y.M. Giovannetti | $41 | 45 | |
| 28 | | Travel | | 567 | |
| 29 | | Miscellaneous Expense | | 131 | |
| 30 | | | | $8,919 | |
| 31 | | | | | |
| 32 | Landers & Parsons | Victoria Tschinkel | Flat Fee | 7,485 | Testimony - Environmental |
| 33 | | Travel | | 1,019 | |
| 34 | | | | 8,504 | |
| 35 | | | | | |
| 36 | Image Marketing Assoc. | | N/A | 4,587 | Assistance with Customer Education |
| 37 | | | | | |
| 38 | Heater Utilities, Inc. | William E. Grantmyre | $37 | 3,029 | Testimony - Uniform Rate Experience |
| 39 | | | | | |
| 40 | Mark T. Stewart, PG | Mark T. Stewart | $100 | 2,350 | Testimony - Hydrogeological |
| 41 | | Travel | | 182 | |
| 42 | | | | $2,532 | |
| 43 | | | | | |
| 44 | Sun Trust | Jerry Ford - Travel | | 140 | Testimony - Cost of Capital |
| 45 | | | | | |
| 46 | Rutledge, Ecenia, et al. | | | 85,000 | Legal Services |
| 47 | | | | | |
| 48 | Messer, Vickers, et al. | | | 17,629 | Legal Services |
| 49 | Subtotal - Counsel & Witnesses | | | $236,859 | |
| 50 | | | | | |
| 51 | Southern States Utilities | | | 104,804 | FPSC Customer Hearings - Notices, Transportation, Security |
| 52 | | | | 54,963 | Customer Education - Mailings (Postage and Printing) |
| 53 | | | | 17,414 | Travel |
| 54 | | | | 5,569 | Maps |
| 55 | | | | 4,417 | Temporary Services |
| 56 | | | | 2,078 | Court Reporting |
| 57 | | | | 1,574 | Open Houses |
| 58 | | | | 3,278 | Office Supplies |
| 59 | | | | 1,006 | Federal Express |
| 60 | | | | 126 | Miscellaneous |
| 61 | Subtotal - Other Filing Costs | | | $195,230 | |
| 62 | | | | | |
| 63 | TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES | | | $432,089 | |



Note: May not cross foot due to rounding.

## ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1996
## FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

**FPSC**
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| | **Maintenance projects greater than 2% of test year revenues per system** | | |
| Line No. | Date | Description | Total Sewer Cost | How often to repeat |
| 1 | **See Volume II for detailed support.** | | | |

## *ALLOCATION OF EXPENSES - 1996*

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

**FPSC**
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

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

**Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.**

**For rate making purposes, the following are the items which are allocated in this filing:**

A-SCHEDULES (RATE BASE):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Deferred Taxes | Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company) | A-2 (S) |
| (B) General Plant | Average No. of Customers (Total Company) | A-6 (S) |
| (C) General Plant Accum. Dep. | Average No. of Customers (Total Company) | A-10 (S) |
| (D) Working Capital | Average No. of Customers (Total Company) | A-17 (S) |
| (E) Unfunded OPEBs | Average No. of Customers (Total Company) | A-2 (S) |

B-SCHEDULES (INCOME STATEMENT):

| Allocated Items | Allocation Basis | Recap Schedules |
|---|---|---|
| (A) Customer Accounts Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (B) A & G Expenses and Adjustments (O&M) | Average No. of Customers (Total Company) | B-6 (S) |
| (C) Parent Debt Adjustment & ITC (Income Taxes) | Average Gross Plant (Total Company) | B-17 (S) |
| (D) Rate Case Expense (O&M) | Average No. of Customers (Rate Case Specific) | B-6 (S) |
| (E) Property Taxes | Net Taxable Value | B-15 (S) |



Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

| Line No. | (1) | (2) 1996 Avg. Adj. PIS | (3) DEPRECIATION RATE Life | (4) DEPRECIATION RATE Rate (%) | (5) 1996 DEPRECIATION EXPENSE Per Books | (6) Utility Adjustment | (7) Adjusted Depreciation Expense | (8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage | (9) Non-used and Useful Amount | (10) Used and Useful Depreciation Exp. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **INTANGIBLE PLANT** | | | | | | | | | |
| 2 | 351.1 Organization | 2,095 | 40 | 2.50% | 52 | 0 | 52 | 0.00% | 0 | 52 |
| 3 | 352.1 Franchises | 4,869 | 40 | 2.50% | 122 | 0 | 122 | 0.00% | 0 | 122 |
| 4 | 389.1 Other Plant & Misc. Equipment | 81 | 18 | 5.56% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 5 | **COLLECTION PLANT** | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | 11,032 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 32 | 3.13% | 0 | 0 | 0 | 0.56% | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 2,295 | 30 | 3.33% | 76 | 0 | 76 | 0.56% | 0 | 76 |
| 9 | 361.2 Collection Sewers - Gravity | 2,124 | 45 | 2.22% | 47 | 0 | 47 | 0.56% | 0 | 47 |
| 10 | 362.2 Special Collecting | 0 | 40 | 2.50% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 11 | 363.2 Services to Customers | 970 | 38 | 2.63% | 26 | 0 | 26 | 0.00% | 0 | 26 |
| 12 | 364.2 Flow Measuring Devices | 3,318 | 5 | 20.00% | 664 | 0 | 664 | 0.00% | 0 | 664 |
| 13 | 365.2 Flow Measuring Installation | 5 | 38 | 2.63% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 66 | 18 | 5.56% | 4 | 0 | 4 | 0.00% | 0 | 4 |
| 15 | **SYSTEM PUMPING PLANT** | | | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 679 | 32 | 3.13% | 21 | 0 | 21 | 0.56% | 0 | 21 |
| 18 | 370.3 Receiving Wells | 521 | 30 | 3.33% | 17 | 0 | 17 | 0.56% | 0 | 17 |
| 19 | 371.3 Pumping Equipment | 19,739 | 18 | 5.56% | 1,097 | 0 | 1,097 | 0.56% | 6 | 1,091 |
| 20 | 389.3 Other Plant & Misc. Equipment | 134 | 18 | 5.56% | 7 | 0 | 7 | 0.56% | 0 | 7 |
| 21 | **TREATMENT AND DISPOSAL PLANT** | | | | | | | | | |
| 22 | 353.4 Land & Land Rights | 954 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 65,787 | 32 | 3.13% | 2,059 | 0 | 2,059 | 0.00% | 0 | 2,059 |
| 24 | 380.4 Treatment & Disposal | 100,482 | 18 | 5.56% | 5,587 | 0 | 5,587 | 0.00% | 0 | 5,587 |
| 25 | 381.4 Plant Sewers | 13,955 | 35 | 2.86% | 399 | 0 | 399 | 0.00% | 0 | 399 |
| 26 | 382.4 Outfall Sewer Lines | 1,250 | 30 | 3.33% | 42 | 0 | 42 | 0.00% | 0 | 42 |
| 27 | 389.4 Other Plant & Misc. Equipment | 554 | 18 | 5.56% | 31 | 0 | 31 | 0.00% | 0 | 31 |
| 28 | **GENERAL PLANT** | | | | | | | | | |
| 29 | 353.5 Land & Land Rights | 1,008 | NA | NA | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 10,280 | 40 | 2.50% | 257 | 0 | 257 | 0.00% | 0 | 257 |
| 31 | 390.5 Office Furniture & Equipment | 6,353 | 15 | 6.67% | 424 | 0 | 424 | 0.00% | 0 | 424 |
| 32 | 390.51 Computer Equipment | 16,912 | 6 | 16.67% | 2,819 | 0 | 2,819 | 0.00% | 0 | 2,819 |
| 33 | 391.5 Transportation Equipment | 9,756 | 6 | 16.67% | 1,626 | 0 | 1,626 | 0.00% | 0 | 1,626 |
| 34 | 392.5 Stores Equipment | 92 | 18 | 5.56% | 5 | 0 | 5 | 0.00% | 0 | 5 |
| 35 | 393.5 Tools, Shop & Garage Equipment | 3,541 | 16 | 6.25% | 221 | 0 | 221 | 0.00% | 0 | 221 |
| 36 | 394.5 Laboratory Equipment | 3,211 | 15 | 6.67% | 214 | 0 | 214 | 0.00% | 0 | 214 |
| 37 | 395.5 Power Operated Equipment | 4,056 | 12 | 8.33% | 338 | 0 | 338 | 0.00% | 0 | 338 |
| 38 | 396.5 Communication Equipment | 1,840 | 10 | 10.00% | 184 | 0 | 184 | 0.00% | 0 | 184 |
| 39 | 397.5 Miscellaneous Equipment | 827 | 15 | 6.67% | 55 | 0 | 55 | 0.00% | 0 | 55 |
| 40 | 398.5 Other Tangible Plant | 1,557 | 10 | 10.00% | 156 | 0 | 156 | 0.00% | 0 | 156 |
| 41 | **INTANGIBLE PLANT** | 7,045 | | 2.54% | 179 | 0 | 179 | 0.00% | 0 | 179 |
| 42 | **COLLECTION PLANT** | 19,809 | | 4.12% | 817 | 0 | 817 | 0.00% | 0 | 817 |
| 43 | **SYSTEM PUMPING PLANT** | 21,073 | | 5.42% | 1,142 | 0 | 1,142 | 0.53% | 6 | 1,136 |
| 44 | **TREATMENT AND DISPOSAL PLANT** | 182,982 | | 4.44% | 8,118 | 0 | 8,118 | 0.00% | 0 | 8,118 |
| 45 | **GENERAL PLANT** | 59,434 | | 10.60% | 6,299 | 0 | 6,299 | 0.00% | 0 | 6,299 |
| 46 | **TOTAL DEPRECIATION EXPENSE** | 290,343 | | 5.70% | 16,555 | 0 | 16,555 | 0.04% | 6 | 16,549 |
| 47 | **LESS: AMORTIZATION OF CIAC** | | | | 0 | 0 | 0 | | 0 | 0 |
| 48 | **NET DEPRECIATION EXPENSE - SEWER** | | | | 16,555 | 0 | 16,555 | | 6 | 16,549 |

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules





Note: May not cross foot due to rounding.

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## CIAC AMORTIZATION EXPENSE

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

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer:
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1996 CIAC AMORTIZATION EXPENSE | | | 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE | | |
| Line No. | SEWER CIAC Classifications | 1996 Avg. Adj. CIAC Balance | CIAC Amort. Composite Rate | Per Books | Utility Adjustment | Utility Adjusted CIAC Amort. | Composite Non-used and Useful Percentage | Non-used and Useful Amount | Used and Useful CIAC Amort. |
| 1 | Plant Capacity Fees | 0 | 4.74% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2 | Line/Main Extension Fees | 0 | 4.97% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | Contributed Lines | 0 | 4.97% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 4 | Contributed Property Other Than Lines | 0 | 4.76% | 0 | 0 | 0 | 0.53% | 0 | 0 |
| 5 | Service Installation Fees | 0 | 2.68% | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 6 | TOTAL SEWER CIAC AMORT. EXPENSE | 0 | | 0 | 0 | 0 | | 0 | 0 |

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

## SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
## COMPOSITE CIAC AMORTIZATION RATES

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

**FPSC**
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

| Line No. | (1) SEWER CIAC Classifications and Associated Plant Accounts | (2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS | (3) Average Adjusted Dep. Exp. | (4) Composite CIAC Amort. Rate (3) / (2) |
|---|---|---|---|---|
| 1 | **PLANT CAPACITY FEES:** | | | |
| 2 | 364.2 Flow Measuring Devices | 3,318 | 664 | 20.01% |
| 3 | 365.2 Flow Measuring Installation | 5 | 0 | 0.00% |
| 4 | 354.4 Structures & Improvements | 65,787 | 2,059 | 3.13% |
| 5 | 380.4 Treatment & Disposal | 100,482 | 5,587 | 5.56% |
| 6 | 381.4 Plant Sewers | 13,955 | 399 | 2.86% |
| 7 | 382.4 Outfall Sewer Lines | 1,250 | 42 | 3.36% |
| 8 | 389.4 Other Plant & Misc. Equipment | 554 | 31 | 5.60% |
| 9 | **COMPOSITE RATE** | 185,351 | 8,782 | 4.74% |
| 10 | **LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:** | | | |
| 11 | 354.2 Structures & Improvements | 0 | 0 | 0.00% |
| 12 | 360.2 Collection Sewers - Force | 2,295 | 76 | 3.31% |
| 13 | 361.2 Collection Sewers - Gravity | 2,124 | 47 | 2.21% |
| 14 | 362.2 Special Collecting | 0 | 0 | 0.00% |
| 15 | 389.2 Other Plant & Misc. Equipment | 66 | 4 | 6.06% |
| 16 | 354.3 Structures & Improvements | 679 | 21 | 3.09% |
| 17 | 370.3 Receiving Wells | 521 | 17 | 3.26% |
| 18 | 371.3 Pumping Equipment | 19,739 | 1,097 | 5.56% |
| 19 | 389.3 Other Plant & Misc. Equipment | 134 | 7 | 5.22% |
| 20 | **COMPOSITE RATE** | 25,557 | 1,269 | 4.97% |
| 21 | **SERVICE INSTALLATION FEES:** | | | |
| 22 | 363.2 Services to Customers | 970 | 26 | 2.68% |
| 23 | **COMPOSITE RATE** | 970 | 26 | 2.68% |
| 24 | **OTHERS: (Weighted Average of Above Rates):** | | | |
| 25 | Plant Capacity Fees (Line 9) | 185,351 | 8,782 | 4.74% |
| 26 | Line/Main Extension Fees & Contributed Lines (Line 20) | 25,557 | 1,269 | 4.97% |
| 27 | Service Installation Fees (Line 23) | 970 | 26 | 2.68% |
| 28 | **COMPOSITE RATE** | 211,878 | 10,077 | 4.76% |

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.


Note: May not cross foot due to rounding.

## SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
## UNDER PRESENT INCOME

**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 schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

**FPSC**
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | 1996 TAXES OTHER THAN INCOME | | | | |
| Line No. | (PRESENT INCOME) | Per Books | Adjustment | Adjusted Test Year | Supporting Schedules | Recap Schedules |
| 1 | **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)** | 1,917 | 0 | 1,917 | B-4(S) | |
| 2 | **PAYROLL TAXES: (8.0%)** | 1,991 | 134 | 2,124 | B-6(S) | |
| 3 | (Adjustments) | | | 0 | | |
| 4 | | | | 0 | | |
| 5 | | | | 0 | | |
| 6 | **TOTAL** | 1,991 | 134 | 2,124 | | |
| 7 | **REAL ESTATE & PERSONAL PROPERTY TAXES:** | 4,008 | 0 | 4,008 | | |
| 8 | Non-used & Useful Property Tax Add-back (1) | | | 0 | | |
| 9 | Adjusted Real Estate & Personal Property Tax | 4,008 | 0 | 4,008 | | |
| 10 | Non-used & Useful Percent | | | 0.05% | A-6(S)7.7 | |
| 11 | Non-used & Useful Amount | | (2) | (2) | | |
| 12 | **TOTAL USED & USEFUL REAL EST. TAXES** | 4,008 | (2) | 4,006 | | |
| 13 | **OTHER:** | 0 | 0 | 0 | | |
| 14 | (Adjustments) | 0 | 0 | 0 | | |
| 15 | | 0 | 0 | 0 | | |
| 16 | | 0 | 0 | 0 | | |
| 17 | **TOTAL** | 0 | 0 | 0 | | |
| 18 | **TOTAL TAXES OTHER (PRESENT INCOME)** | 7,915 | 132 | 8,047 | | B-2(S)1/3,2/3 |

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

## SCHEDULE OF SEWER INCOME TAXES - 1996
## UNDER PRESENT INCOME

**Company: SSU / Hillsborough / Valrico Hills**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
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]

**FPSC**
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

| Line No. | (1) ITEM | (2) 1996 INCOME TAXES Per Books | (3) Utility Test Year Adjustments | (4) Adjusted Test Year | (5) Supporting Schedules |
|---|---|---|---|---|---|
| 1 | **PRE-TAX OPERATING INCOME:** | | | | |
| 2 | Operating Revenues | 42,600 | 0 | 42,600 | B-4(S) |
| 3 | Less: | | | | |
| 4 | O & M Expenses | 75,589 | 3,079 | 78,668 | B-6(S) |
| 5 | Depreciation Expense Net of CIAC Amort. | 16,549 | 0 | 16,549 | B-14(S) |
| 6 | Amortization | 0 | 0 | 0 | B-18(S), A-21(S) |
| 7 | Taxes Other Than Income | 7,915 | 2,049 | 9,964 | B-15(S) |
| 8 | Pre-Tax Operating Expenses | 100,053 | 5,128 | 105,181 | |
| 9 | **PRE-TAX OPERATING INCOME** | (57,453) | (5,128) | (62,581) | |
| 10 | **INCOME TAX COMPUTATION:** | | | | |
| 11 | Pre-Tax Operating Income | (57,453) | (5,128) | (62,581) | |
| 12 | Less: | | | | |
| 13 | Interest Expense: | | | | |
| 14 | Rate Base | 221,351 | 0 | 221,351 | A-2(S) |
| 15 | Weighted Average Cost of Debt | 5.29% | 5.29% | 5.29% | D-1(S) |
| 16 | Total Interest Expense | 11,709 | 0 | 11,709 | C-3 |
| 17 | Net Taxable Income (L11 - L16) | (69,162) | (5,128) | (74,290) | |
| 18 | Composite State & Federal Income Tax Rate | 38.575% | 38.575% | 38.575% | B-2(S)3/3 |
| 19 | Subtotal Income Taxes (L17 x L18) | (26,679) | (1,978) | (28,657) | |
| 20 | Less: | | | | |
| 21 | Parent Debt Adjustment | 428 | 0 | 428 | C-1(S) |
| 22 | Investment Tax Credit | 61 | 0 | 61 | C-7(S) |
| 23 | **TOTAL INCOME TAXES** | (27,168) | (1,978) | (29,146) | |

## SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

**FPSC**
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

| | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| | | **ACQUISITION ADJUSTMENT AMORT. EXPENSE** | | | | |
| Line No. | Description | Per Books | Adjustment | Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 1 | Average Adjusted Acquisition Adjustment Balance | 0 | | | A-20 (S) | |
| 2 | Last Authorized Amortization Rate | 2.50% | | | | |
| 3 | Total Amortization Expense | 0 | 0 | 0 | | A-20 (S) |
| 4 | Less: Non-Used & Useful Amort. Exp. | 0 | 0 | 0 | From Below | |
| 5 | **NET AMORTIZATION EXPENSE** | 0 | 0 | 0 | | B-2 (S) |

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

| | | **1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE** | | | | |
|---|---|---|---|---|---|---|
| Line No. | Description | Per Books | Adjustment | Adjusted Acq. Adj. Amortization | Supporting Schedules | Recap Schedules |
| 6 | Total Amortization Expense | 0 | 0 | 0 | From Above | |
| 7 | Composite Non-Used & Useful Depreciation Expense (%) | 0.04% | 0.00% | 0.04% | B-14 (S) | |
| 8 | **NON-USED & USEFUL AMORT. EXP.** | 0 | 0 | 0 | | To Above |

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